Circulars

of the

BENGAL SECRETARIAT LIBRARY.

Accountant General, Bengal,

In force in February 1880.

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MEMORANDUM.

THE whole of the circulars of the Accountant General of Bengal, which are at present in force, are collected in this volume and are arranged as follows:—

I.—Instructions to officers generally in dealing with treasuries.

II.—Treasury procedure.

(The circulars in these two parts follow the arrangement of the Account Code, and each one refers to a particular chapter and section of it.)

III.—Instructions regarding particular heads of receipt and expenditure.

(The circulars in this part follow the order of the heads.)

Each circular hereafter issued will bear a quotation either of the chapter and section of the Code, or of the head of Revenue and Expenditure to which it refers, and the heading of it should be entered in its proper place in the index, so as to keep the index always up to date. Circulars which are not required for permanent reference will be issued in continuation of the old series.

The following volumes now contain the whole of the general instructions of the Account Department regarding the management of treasuries:—

1. The Account Code, Parts I and II.
2. The present volume of Circulars.
3. The pamphlet of instructions regarding subdivisional treasure chests.
4. The pamphlet of instructions regarding the accounts of Judicial Officers.

J. WESTLAND,
Accountant General.

The 25th February 1880.

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BENGAL SECRETARIAT LIBRARY

CIRCULARS

THE ACCOUNTANT GENERAL, BENGAL.

PART I.

INSTRUCTIONS TO OFFICERS GENERALLY IN DEALING WITH TREASURIES.

Receipt of Money by Nazirs prohibited.

No. 1.] [CODE, I, 1.

The Nazirs of District and Sub-divisional Courts are not authorized to receive or retain in their hands any sums which are not duly entered in the accounts of the District Treasury or Sub-divisional Treasure-chest.

2. As a general rule, money should be paid directly into the Sudder Treasury or Sub-divisional Treasure-chest by the person from whom it is receivable, and who should be merely furnished with a chalan for presentation with the money.

3. Whenever, in exceptional cases, this course cannot be followed, the Nazir may receive the money, but he should pay all his realizations at the close of business daily into the local Treasury, accompanied by a chalan, showing how the amount is to be credited in the Treasury Accounts.

4. Refunds of amounts paid into the Treasury under these instructions will be made in accordance with usual practice.

[CODE I.

Money in Police Officer's custody.

No. 2.] [CODE, I, 1.

With the concurrence of the Inspector-General of Police, District Superintendents of Police are directed to pay into the Government Treasury all moneys of whatever kind which come into their possession as Government Officers. The retention in their own hands of money which is either the property of Government, or is deposited with them, or entrusted to them for any public purpose, is forbidden.

2. The chalans with which the money is forwarded to the treasury should specify distinctly the nature of every receipt, and it is for the Treasury Officer, who has full instructions on the matter (or can ask for them), to say whether the amounts are to be credited to Government, or to be placed in deposit in any way.

3. The only moneys which a District Superintendent may have in his safe are therefore (1) the permanent advance; (2) pay of the past month in course of distribution. If the amount is large it can be dealt with under circular No. 3.

4. These orders, of course, do not apply to money which it is necessary to retain for purposes of police investigation, in cases in which questions of the identity of the precise coins or notes may arise; but if such questions are not involved, the treasury, and not the District Superintendent's safe, is the proper place for the custody of the money.

Deposit of sealed bags in Treasury.

No. 3.] [CODE, I, 1.

Treasury officers may receive for safe custody any sums that may be forwarded for the purpose by the District Superintendent of Police, put up in a sealed bag and accompanied by a *bichak* or slip, stating the contents, under the signature of the District Superintendent.

2. The seals of the bag should be carefully examined by the Treasury Officer, and the bag should at once be placed under double lock and key in the presence of the Treasurer, and of the Police Officer who conveys it to the Treasury.

3. A receipt may be granted, if desired, for "a bag said to contain" the amount specified in the slip, and the bag should, on application, be delivered out of the Treasury in the presence of the Treasurer and the Officer deputed to receive it, who should be required to acknowledge its return on the reverse of the receipt originally granted for it, which should be surrendered.

4. Money received and returned under this procedure will not, of course, be entered in the books of the Treasury, or in the Accounts rendered to the Accountant General.

5. The Government desire, however, that this course shall be followed in those cases only in which the amount remaining in the hands of the District Superintendent on account of undistributed pay, and in exceptional cases on account of undisbursed contingent money, is too large to allow of his providing personally for its safe custody. See Circular No. 2.

6. It is not intended in any way to interfere with the operation of the orders under which only money actually required for immediate disbursement should be drawn from the Treasury.

Reconciliation of Accounts and Returns.

No. 4.] [CODE, I. 3, 4.

To facilitate the reconciliation of accounts compiled in this office, and returns submitted to the Revenue controlling authorities, it has been arranged with the Board of Revenue that the Accountant General shall send every month to each Collector a return shewing the results arrived at in his monthly account.

2. It may be explained that in the account office there are two stages in the preparation of the monthly accounts, the first of which is practically the correction and compilation of the Treasury accounts as received from Treasury Officers. The return now proposed will shew, under certain heads, all the corrections and alterations introduced in the first stage; and these the Collector must be prepared to explain to the Revenue controlling authorities when called upon to account for the figures he has shewn in his returns. Any difference between the figures shown in these monthly statements, and the figures of the returns which the Account-

ant General makes to the Board of Revenue, the Accountant General undertakes the responsibility of explaining to the Board.

3. If the figures as shewn in the Accountant General's statement do not appear to the Collector to be correct, he should bring the matter to notice, in order that the Accountant General may take the proper steps. But it should be remembered that the Accountant General *never* alters figures once brought to book; and even if he admits the incorrectness, it does not alter the fact that the figures shewn in the statement are those which have been brought to account at the particular stage to which it refers.

Consolidated Receipts to Departmental Officers.

No. 5.] [CODE, I, 3, 4.

As difficulties frequently arise in reconciling the consolidated receipts given by the treasury officers to departmental officers, with the accounts received from the treasury concerned, treasury officers are reminded that upon the strength of these receipts the departments concerned claim credit for amounts paid into the treasuries. Treasury officers should therefore show the total of each such receipt given by them as a separate entry in their cash accounts (with or without further details), and not mix it up with other transactions, as this is the only way in which they will avoid having to give subsequent explanations as to the items in which the receipts certified have been included.

Duplicate and Arrear Bills.

No. 6.] [CODE, I, 7e.

Treasury Officers may not cash a *duplicate* bill for pay or travelling allowance or any other service charge, or a duplicate abstract of contingencies, or a bill for any allowance which is alleged to have been due and might have been claimed and paid more than six months before, without a previous reference to this Office for sanction to make the payment.

This rule applies also to payments from local funds, but not to bills of the Post Office Department, or to duplicate bills for Grants-in-aid, or for Minor and Vernacular Scholarships, or for Primary Schools.

[CODE I.

Travelling Allowance Bills—Diary

No. 7.] [CODE, II, 7.

It is a well-known rule that a bill for allowances for travelling on duty (otherwise than on transfer) must be accompanied by a "diary." To prevent misunderstanding, it is explained that what is meant by a "diary," so far as this office is concerned, is merely the statement, for which the ordinary form of travelling allowance bill provides, of the places from and to which, and the distance for which, a journey is made on each day for which a charge is included in the bill; and of the dates on which halts were made. No reports of business done or observations made, are required by the Accountant General, though they may be by the countersigning officer.

2. When several members of the same establishment make the same marches and halts, the details need not be repeated upon each bill, if reference is made to the bill on which the detail will be found, and the date on which it was paid at the treasury.

Travelling Allowance how charged.

No. 8.] [CODE, II, 7.

The travelling allowances of the Executive Officers of the Government shall always be charged to the General Revenues, as their salaries are charged; and no part shall be charged to Local or Municipal Funds, merely because the journey may be made partly or even wholly in the interests of a Local or Municipal service. Financial Department No. 3948, dated 31st October 1873.

But a Medical Officer when required to travel in order to attend professionally on an officer of the Public Works Department, should draw his travelling allowance from the Executive Engineer of the Division, and not from the Civil Treasury.

No travelling allowance bill of this class, therefore, should be passed by the Magistrate of the District.

Travelling allowance of ministerial officers.

No. 9.] [CODE, II, 7.

Ministerial officers, when required for public reasons to travel by dâk or at a more rapid rate than 3 miles an

hour, are entitled to draw the actual expenses incurred by them up to a limit of 4 annas a mile. A certificate in the following form must be appended to every bill in which mileage may be drawn for Ministerial Officers under the conditions stated :—

"Certified that the exigencies of the public service required that the above officers should be directed to proceed by dâk or at a more rapid rate than 3 miles an hour, and that no more than actual expenses have been charged."

When a Ministerial Officer travels at a slower rate than 3 miles an hour, or to a shorter distance than 5 miles from head-quarters, he is not entitled to any mileage allowance from the Government.

Travelling expenses of officers as witnesses.

No. 10.] [CODE, II, 7.

When Government officers travel in order to give evidence in a criminal trial, they should receive only actual travelling expenses to an amount not exceeding, the allowances admissible to them under the rules of the service to which they belong when they travel on other duty.

2. These payments should be made in the same way as payments to witnesses who are not Government servants, *i. e.*, by the presiding officer of the Court, who should include the amounts in his contingent bill as a charge against his grant for *diet and travelling expenses to witnesses*, and care should be taken that no charge of this nature is passed in a departmental bill as an item of ordinary travelling allowance.

Temporary Munsiffs.

No. 11.] [CODE, III, 4.

The Government of Bengal, having, in letter No. 4822A., dated 16th August 1877, decided that *Temporary Appointments* made by District Judges to fill vacancies in the office of Moonsiff, under Section 9 of Act VI of 1871, do not require the formal sanction of Government, their salary bills may be paid on the countersignature of the District Judge making the appointment.

[CODE III

No. 12.] Sectionizing of Establishments. [CODE, IV, 2.

The detailed sections of mofussil establishments will be found in Appendix A. The sections of establishments at Calcutta for the most part follow the grades and classes into which the salaries are divided.

Scale of Permanent Advances.

No. 13.] [CODE, V, 3.

The following scale of Permanent Advances has been authorized by the Government of Bengal:—

For Commissioners ...	Rs. 200	Without distinction of districts, but at the discretion of the Accountant General.
„ Judges ...	„ 100	
„ Collectors ...	„ 100	
„ Magistrates ...	„ 200	
„ Jails (Central and District) ...	„ 200	
„ Inspector of Schools	„ 50	
„ District Committees of public instruction, including Zillah and Normal Schools	„ 100	
„ District Superintendents of Police ...	...	Up to Rs. 200, as set forth in Police Circular J, dated 1st September 1874. (See below.)
„ Sub-divisional Magistrates		Amount to be fixed by the District Magistrate and not to exceed Rs. 150, except at Raneegunge, Rajmehal, and Goalundo, where advances may be allowed up to Rs. 250. The Magistrate is responsible for the advance, which is to be used for payment of all contingencies, including those of lock-ups and sub-registry offices at sub-divisional head-quarters.
„ Registration Department	...	A consolidated advance of Rs. 200 for each District Registrar, to meet the contingent expenses of both the Sudder and Rural

[CODE V.

Registration Offices. The separate advances now given for (*a*) contingencies, (*b*) service postage, and (*c*) refund of registration fees, to be discontinued. In cases of the dismissal or death of Rural Sub-registrars, the District Registrar will be held responsible for the amount of the advance made to them.

Extract from Police Circular J, dated 1st September 1874.

1. District Superintendents of Police in Bengal are allowed Permanent Advances, as below, for the payment of contingent charges :—

Rs. 200.	Rs. 100.	Rs. 50.
Burdwan.	Midnapore.	Balasore.
Patna.	Monghyr.	Bancoorah.
24-Pergunnahs.	Moorshedabad.	Beerbhoom.
	Mozufferpore.	Bhaugulpore.
Rs. 150.	Mymensing.	Bogra.
	Nuddea.	Chittagong Hill Tracts.
Gya.	Purneah.	Chumparun.
	Rajshahye.	Darjeeling.
Rs. 100.	Rungpore.	Doomka.
	Sarun.	Gurjhat Mehals (Orissa).
Backergunge.	Shahabad.	Hazaribaugh.
Chittagong.	Tipperah.	Julpigooree.
Cuttack.		Lohardugga.
Dacca.	Rs. 75.	Noakhally.
Dinagepore.		Pooree.
Durbhangah.	Furreedpore.	Pubna.
Hooghly.		Singbhoom.
Howrah.	Rs. 70.	
Jessore.		
Maldah.	Maunbhoom.	

Classification of contingent charges.

No. 14.] [CODE, v, 6.

The details of classification of contingent charges will be found in Appendix B.

[CODE v.

Certificate required on abstract Bills.

No. 15.] [CODE, v, 8.

A certificate in the following terms must be attached to every abstract bill presented at the Treasury for encashment after the 15th of a month:—

"I certify that detailed bills for all contingent charges drawn by me before to the 1st of the current month have been forwarded to the controlling officer for countersignature and transmission to the Accountant General."

Treasury Officers will take particular care not to cash abstract bills presented after the 15th of each month when unaccompanied by the prescribed certificate.

Countersignature of Bills.

No. 16.] [CODE, v, 18.

The system of procedure proposed in the following rules has been approved by the Government of Bengal (No. 675, Financial, dated 24th February 1879).

2. According to present practice, the monthly contingent bills sent to controlling officers by subordinate officers for countersignature are sent on at irregular intervals, as the countersigning officers manage to dispose of them. It would save a great deal of trouble and great risk of bills going astray, and controlling officers would also find it convenient for their own work in respect of these bills, if they would direct the observance of a regular method such as that below described.

3. Attached is a list of the monthly bills which are received, examined, and forwarded by various controlling officers, and it is proposed that instead of forwarding them one by one, or in batches, as they are disposed of, all that are received and examined should be retained by the countersigning officer up to some convenient date which might be fixed for the present as the last day of the month succeeding that to which the bills refer. All that are then completely disposed of should be made up in a bundle and forwarded with a covering list in the following form.

Monthly contingent bills for the month of forwarded to Accountant General on (date).

	Columns of which one is set apart for each district.
A line for each bill mentioned in the list appended.	

The above arrangement of this form is suited for Commissioners.

For departmental officers, districts will be placed in the lines, and the bills in the columns, as the number of districts is larger, but the number of bills in each smaller, than in the case of Commissioners.

One form may not be enough for all the bills passing through the Commissioner's hands. In that case he should keep one form for Revenue bills, and the other for other bills.

4. It will be seen that in this form there will be a little square for each bill which is countersigned, and the countersigning officer should write in this square—

(*a.*) In the case of bills which are enclosed in the bundle, the number of rupees (without annas and pie) for which countersigned.

(*b.*) In the case of bills which are blank for the month, the letter B (for blank). It would be necessary for the countersigning officer as part of the system, to require the disbursing officers not only to send in bills for the heads on which they have incurred expenditure, but also to report the heads which happen to be blank for the month. The present system fails in this respect; inasmuch as in the case of some of the smaller heads of expenditure, an officer sometimes omits to prepare a bill, under the belief that the head is blank, and no notice is taken for some time, as both the Controlling Officer and the Accountant General for the mean-

time await the bill, not knowing that it will have to be specially called for.

(*c.*) In the case of bills which have not been received and disposed of in time for inclusion with the list, the letter L ("Late"). From this it would be known that the countersigning officer was taking steps to have the bill duly sent on; and as soon as the list was complete (say on the last day of the next month), he would make up a supplementary bundle of bills, and a supplementary covering list, discharging the whole work of the month (except, perhaps, one or two outlying bills, for which special steps could be taken). It would be best to keep entirely separate from each other the supplementary list of an earlier month and the ordinary list of a subsequent one.

(*d.*) For bills of a kind not current within the circle of control (*e. g.*, Customs bills for an inland Commissionership), no column would be set apart; but if there were such bills in one district and not in another, then against the latter name the entry would always be N (meaning 'not in use'). This would be better than requiring a report every month that the bills were blank.

(*e.*) A final line (or, in the case of departmental officers, a final column) would show the number of establishment travelling allowance bills included in the bundle.

5. These details are adapted for the most important cases, that of Commissioners; but a little variation, to be settled between the Accountant General and the officer concerned, will make them equally applicable to the cases of Inspectors-General.

Commissioner.

From each Collector ... 1. Land Revenue.
2. Record Room.
3. Government Estates.
4. Settlement.
5. Excise.
6. Assessed Taxes.
7. Customs.

8. Salt.
9. Stamps.
10 Remittance beyond Districts.
11 Public Works Cess.
12 Wards and Attached Estates.
13 Improvement of Government Estates.

From each Magistrate ... 1. Criminal.
2. Charitable Donations.
3. Circuit House Charges.
4. Rewards for killing wild animals.
5. Pound charges.

From each District Supdt. ... Repairs of Police Buildings.

Inspector-General, Jails.

One contingent bill for each Jail.
One manufacturing bill for each Jail.
One bill for each Lock-up.

Inspector-General, Police.

One for general charges } from each district.
One for construction charges }
One for clothing charges }

Surgeon-General.

One from each Civil Surgeon.
One for each Lunatic Asylum.

Inspector-General, Registration.

One from each Registrar and Sub-Registrar (when it exceeds Rs. 10.)

Director, Public Instruction.

One for each Medical School.

Librarian, Bengal Secretariat.

One from each officer who has purchased books under Act XXV of 1867.

Refunds of Court fees.

No. 17.] [CODE, VI

According to paragraphs 7 and 9 of Circular Order No. 13 of 1874 of the High Court, refunds will be permitted in certain circumstances, the necessary permission being given by the Judge of the Court to which

[CODE VI

the application for refund is addressed. Treasury Officers will accordingly pay such refunds on order of Court in the following form :—

Pay to _____
the sum of Rupees _____
being refunds of fees paid by him on account of _____
_____ and refunded in consequence
of _____
as authorized in Circular Order of the High Court, No. 13, dated 12th May 1874. This order of refund has been registered and previous order for refund of the same sum has not been issued.

Judge.

To THE COLLECTOR OF

This order of payment should be duly receipted by the payee and stamped if for a sum above Rs. 20. It should be sent in usual course to this office as voucher with the List of Payments.

Warning against fraud.

No. 18.] [CODE, VI, 2.

Circular No. 343 contained the particulars of several cases in which a mohurir had fraudulently procured refunds of fines by forging judgments and thus obtained the signature of the magistrate to the order of refund, a form of fraud against which magistrates should therefore be upon their guard.

Rewards in opium cases.

No. 19.]. [CODE, VI, 2.

The following instructions are to be observed in paying Rewards to informers, or for the apprehension of offenders, in cases involving a breach of the Opium Laws.

2. In all such cases the rewards adjudged by the Magistrate are chargeable to the budget of the Opium Department, and should not, therefore, be included in the contingent bills of either the Revenue or Criminal Departments.

3. Payments should be made on a special form of bill which has been registered at the Stationery Office

as No. 211 of the forms prescribed by this Office, and the payee's receipt should be obtained for the amount on a bill in the prescribed form. The receipted bill should be forwarded by the Treasury Officer along with his accounts, and a monthly bill, including all the amounts paid during the month, should be forwarded in the annexed form to the Opium Agent of the Division, by whom it will be countersigned and transmitted to this Office in support of the payment :—

1. Date of payment. 2. Name of case. 3. Name of payee. 4. Amount of fine imposed. 5. Amount of reward paid.

4. The Government has authorised the Magistrate of every district to pay to Informers and Apprehenders in such cases, the rewards adjudged, up to the amount of Rs. 100, from the public funds, as soon as the case has been decided. Should payment of any larger reward appear called for, reference should be made by the Magistrate to the Opium Department.

Commission to Sub-Registrars.

No. 20.] [CODE, VI, 8.

The commission bills of Sub-Registrars must have the following addition to the Registrar's certificate prescribed in the form :—

"The commission has been checked by me with treasury receipts and found correct."

House-building Advances.

No. 21.] [CODE, VII, 9.

The following Resolution of the Government of Bengal prescribes revised rules for regulating the grant of advances to public officers for building dwelling-houses :—

Resolution of the Government of Bengal (General), dated Fort William, 11th August 1877.

Read the notification of the Government of India in the Financial Department, No. 1680, as follows :—

No. 1680.—Simla, the 30th June 1870.—Notification—Accounts By a General Order in the Military Department, No. 985, dated

[CODE VII.

14th October 1867, it was ruled that on the formation of a new cantonment, or where suitable accommodation is not obtainable in existing military stations at reasonable rents, advances would be made by Government within limits, and on conditions specified in the order, to enable officers to erect or purchase houses for their own accommodation.

The indulgence authorised in that order was extended, by Financial Notification No. 3115 of 20th December 1867, to officers in the Civil Administration of the Hyderabad Assigned Districts, and afterwards by various orders to officers in the Civil Department generally.

And it was extended further to ministerial officers whenever the Head of a Department, after having satisfied himself of the reality of the need, might recommend the advances as an absolute necessity in places where the building of a house must be resorted to from no house being available.

The original order of 14th October 1867, thus extended to the Civil Department, had authorised conditional advances for the purchase as well as for the building of houses. A subsequent order, however, in the Military Department, No. 21, dated 6th January 1869, limited the issue of advances thenceforth to those cases in which, on the formation of new cantonments, or where suitable accommodation is not obtainable in existing military stations at reasonable rents, officers desired to erect houses for their accommodation.

The indulgence to officers in the Civil Department must be similarly limited to those who desire to build houses at places where none are available or where house-rent is dear.

The advances will be subject to the following conditions :—

I.—All such advances must be *bonâ fide* required for the purpose of building suitable houses for the personal residence of the officers concerned; and if more is advanced than shall be actually expended for the purpose, the surplus shall be refunded to Government.

II.—Such advances shall not in the aggregate exceed six months' salary, and the whole advance must be repaid in two years.

III.—Recovery will be made by the treasury officer or other disbursing officer, deducting monthly instalments equal to one-twenty-fourth part of the advance from the salary bills of the officer concerned.

IV.—In order to secure Government from loss consequent on an officer dying or quitting the service prior to complete re-payment of the advance, the house so built must be mortgaged to Government, by whom the mortgage will be released on the full amount of the advance being liquidated.

IV (*a*).—The officer must satisfy Government regarding his title to the land upon which the house is, or is proposed to be, built.

V.—An officer quitting or removed from the station when he has built a house before the whole amount of the advance has been liquidated, will continue liable to the deduction of his monthly instalment until the advance has been repaid, but with the special sanction of the Local Government he may be allowed to dispose of the house, provided he is thereby enabled to clear off at once the whole amount due; or to transfer it to any officers of his own or higher rank, the future deductions being made from the salary of such officers.

VI.—An officer will not under any circumstances be allowed a second advance whilst any amount remains due on a previous one.

VII.—Applications for advances must be made through the applicant's departmental superior, who will record his opinion as to the necessity for the assistance solicited. The applicant must certify that the sum is to be expended in building only, and pledge himself that should there be any surplus funds after the house is completed, they will be at once refunded to Government.

VIII.—The last-pay certificate granted to officers under advances must specify the original amount of such advance, the amount repaid, and the balance remaining due.

The orders of the Government of India in the Financial Department, as set forth in the above notification, having necessitated some alteration in the procedure laid down by this Government in March 1869, the following rules are issued in supersession of all preceding orders on the subject:—

1. Any application which may be made by a civil officer or by any military officer in civil employ (with the exception of officers in the Public Works Department) for advances for building purposes shall be made through the applicant's immediate superior, who will record his opinion as to the necessity or otherwise of the assistance solicited, and will forward the application to the Commissioner of the division, who will submit it with similar remarks to the Secretary to the Government of Bengal in the General Department.

2. It will be observed that advances under these rules can be made for building only and not for purchasing houses, and the applicant must certify that the sum applied for is to be expended in building only, and pledge himself that should there be any surplus funds

after the house is completed, that such sums will be refunded to Government.

3. On the advance being sanctioned by the Government, the Accountant General will be informed of the same, and will be authorised to place a part of the amount at the credit of the applicant on receipt of an intimation from the Commissioner that the agreement or the bond referred to in rule below has been executed.

4. If the buildings shall not have been commenced on the receipt of orders from Government sanctioning the advance, the Commissioner will call on the applicant to execute an agreement* in the form annexed, on the due execution of which the Commissioner shall intimate to the Accountant General that the applicant is at liberty to draw such instalment of the advance as shall have been specified in the agreement.

5. As soon as the buildings shall be commenced, the Commissioner will cause the applicant to execute a mortgage deed in the form annexed as Appendix A to the notification of the Government of India, No. 1680, dated the 30th June 1870.† The Commissioner shall execute the deed on the part of the Government and shall forward the duly executed and registered deed to the Secretary to this Government in the General Department for information and transmission to the Registrar General of Assurances, Lower Provinces, for safe custody.

6. As soon as the mortgage deed is executed and duly registered, the Commissioner shall intimate the fact to the Accountant General with instructions to hold the entire amount of the advance at the credit of the applicant.

7. Applications for advances to employés in the Public Works Department shall be submitted, through Superintending Engineers, to the Secretary to Government in the Public Works Department, and will be dealt with by the Lieutenant-Governor in that Department.

NOTE.—On receipt of the intimation referred to in paragraph 7, the Accountant General will issue instructions to the treasury officer, and the payments will be made by him on the receipt of the applicants, and the date and number of the Accountant General's order should be quoted in each receipt. The payments as made must be posted in a register set apart for their record.

* Published at page 638 of the Supplement to the *Calcutta Gazette* of 30th August 1870.

† Published at page 1351 of the *Calcutta Gazette* of 13th July 1870.

Process fees.

No. 22.] [CODE, VI, 10.

With reference to the orders, as per margin, of the Governments of India and Bengal, Magistrates will be good enough, in the first instance, to pay out of their permanent advance such sums as may be required for the purposes stated. All sums which are known to be irrecoverable should be charged in their next abstract of contingencies under a distinct head, "Process fees advanced under Bengal Government Circular No. 48, dated 27th October 1874," before "Office expenses," supported by a certificate that the amounts are irrecoverable. All further sums should be recovered as soon as possible from the parties concerned.

When the complainants may be ascerrained to be too poor to pay the fees, or when the Magistrate may consider it to be of particular importance in the interests of public justice to proceed with a charge, the Magistrate may advance the process fees in cash and may debit them to Government when they are irrecoverable. Much discretion must, however, be used in adopting this course, as the practice is liable to abuse, and the payments will cause some trouble to the Account Department.

Government of India, No. 1262, dated 6th October 1874.

Government of Bengal, No. 48, dated 27th October 1874.

Preparation of Budget Estimates.

No. 23.] [CODE, IX, 1.

1. There being a diversity in the mode of preparing District Budget Estimates, and in the exhibition of items of receipt and charge under the heads provided in the forms furnished from this Department, it has been considered expedient to circulate the following Rules for the guidance of local officers and heads of Departments in the preparation of the details of their Estimates.

Estimates.

2. District Estimates form the ground-work of the Budget, and therefore require to be framed after a careful and minute consideration of all the sources of Income and Expenditure, and of every circumstance likely to affect actual results.

Forms.

3. Forms for the preparation of District Estimates are furnished to the officers concerned.

They will consist of four columns for the Receipt side:—

Column I.—Headings under which items should be classified.
" II.—The Sanctioned Estimates of the current year.
" III.—The Budget Estimates of the coming year.
" IV.—Explanation of increase or decrease.

[CODE IX.

and five columns for the charge side :—

Column I.—Number of *employés* in the current and coming year.
" II.—Headings for classification.
" III.—The sanctioned estimate of the current year.
" IV.—The budget estimates of the coming year.
" V.—Explanation of increase or decrease.

The column of "numbers" should be carefully checked and the rate of pay stated, whenever possible, in order to admit of verification with the column of charge.

The figures in column III on the charge side will be the amount sanctioned for the current year. Any additional sums which may have been granted in the course of the year will also be shown in it, the order of Government being cited against each.

Income.

4. The revenue and receipts estimated to be realized within the year, should appear as the income of the year, and those only.

Expenditure.

5. The disbursements estimated to be paid within the year should in like manner appear as the expenditure of the year, and those only.

NOTE.—Charges to be paid out of budget grants are those actually paid within the official year. For instance,—Pay and allowances for March fall due in April; the payments out of the grant, therefore, commence with these disbursements, and not with those of April falling due in May.

An establishment or special allowance is sanctioned for a year, and the charge for the last month becomes due when the next year has commenced, and must be taken against the grant of that year; provision should be made accordingly.

Arrears.

6. Both Receipts and Disbursements should include arrears of past years, estimated to be received or paid within the ensuing year.

Differences.

7. In all cases where estimates for the coming year differ from those of the preceding year, full explanation must be given.

Variations in the column of "numbers" as well as those in amounts should be explained; if they rest on an Order of Government, the number and date of that Order should be quoted.

Gross receipts and charges.

8. In no case should net receipts or net charges appear in the budget estimates: but the whole of the receipts should be exhibited to credit, and the whole of the charges to debit.

Charges for supply.

9. A Department of supply should provide in its own estimate for the establishment and all other expenses incidental to the issue of those supplies.

Charges for service.

10. Every Department should, as a general rule, estimate for the expenses of the service to be performed by it for other Departments, except in the case of the Military Department, where such service for or by the Department is limited to 50 Rupees.

Stores purchased or supplied.

11. Stores to be purchased in India, or supplied by another Department of Government during the year, should be included in the estimate of the Department requiring them, with the exception of supplies below Rs. 50 from and to the Military Department: these are received and given free of charge.

Sanctioned charges only to be estimated.

12. It is incumbent on all Heads of Departments and other officers to guard against the exhibition, in their estimates, of any expenditure of a fixed character which has not been fully and formally sanctioned by the Government. With this view, Heads of Departments and other Officers should obtain the necessary sanction to all administrative changes and reforms that involve alterations in the scale of expenditure, in sufficient time, before the preparation of the Budget Estimates, to admit of their being introduced therein with full authority.

The orders in each case should be quoted in the estimates against the new charges which they sanction.

A note should be made (with explanation) at foot of the Budget Estimate of any fresh charge that is expected to be sanctioned and to come in course of payment during the year of the estimate.

Manuscript headings

13. Any payments that have to be made under authority, for which the headings in the forms of Estimates furnished by this Office do not provide, should be entered in manuscript.

Unexpende grants.

14. All grants expire at the close of the year, and any part unexpended during the year cannot, therefore, be reserved or appropriated by transfer to deposit or any other head, for expenditure after the expiration of the year for which the allotment was made. Hence, provision is necessary in the succeeding year's Budget for grants which expire on the 31st March, but against which cash payments may afterwards have to be made.

Establishment.

15. Full provision should be made in District and Departmental Estimates for the sanctioned scale of all fixed charges payable within the year, such estimates

being sufficient to cover all ordinary payments of the current and past years, including acting allowances. Heads of Departments who render Budget Estimates, are required, whenever during the year they anticipate any material changes, to make a special report to this Office.

Where it is found from experience that a saving will arise in the sanctioned scale of fixed charges, from absence or other cause, a lump deduction may be made in the estimate.

16. The additional cost for periodical increment of salary to which establishments become entitled, must be provided for in the Estimate. Biennial increase.

A statement showing the pay of each clerk and servant, and the actual amount of increments which may be allowed during the year, should accompany the estimate. The total of this statement should correspond with the total charge estimated for Establishment.

17. Charges for Establishments employed on both Revenue and Judicial duties, whose cost is debitable, one-half to Land Revenue, and the other half to Law and Justice, should be entered in moieties in separate estimates by Collectors and Magistrates, respectively, forms of which will be provided by this Department. Mixed charges.

18. Estimates for variable charges or contingencies should, as a rule, be based on the actual expenditure of the previous three years and should be classified in accordance with the instructions conveyed in Circular No. 14. If less be required, the reduction should be made. If more, a full explanation must be afforded. In the absence of *full* explanation, the excess will be struck out by this Department. Contingencies.

19. Travelling allowances should be estimated under the same heads as those to which the Officers' salaries are charged, irrespective of the nature of the service for which the journey is performed. Travelling allowances.

20. The travelling allowances of Officers joining their appointments will be estimated in this Office, and should not, therefore, be included in the Estimates of District or Departmental Officers. Travelling allowances for joining appointments.

21. Charges for petty construction and repairs of buildings in the Civil Department are to be included in the Estimates. Petty construction and repairs.

22. Charges for rates or Municipal taxes on Government buildings in the occupation of officers of the Civil Department should be estimated by the Collector; Municipal rate and taxes.

but to ensure accuracy, the estimates should be made in communication with the Magistrate, who, being connected with the municipality of the district, can furnish correct information as to the buildings assessed, and the rate of assessment. A list of the buildings and the rate at which each is assessed, should accompany the estimate.

Extra Budget Grants.

No. 24.] [CODE, IX, 6, 7.

Extra Budget Grants are not required to cover expenditure upon establishments sanctioned by competent authority. Payments which are obligatory (*e.g.*, under decrees of Court, or rewards for destruction of wild animals at sanctioned rates) should not be put off pending application for extra grant.

Fines realised in another District.

No. 25.] [CODE, X, 1.

When a criminal fine imposed in one district is realized in another, the amount should not be remitted to the officer who imposed the fine, but should be paid into the Treasury with the realizations of the Court that makes the recovery. The amount should be carefully distinguished, however, from local fines, and should be separately shewn by the Treasury Officer. See Judicial Rules, Appendix C, Rule 30.

[CODE X.

CIRCULARS

OF

THE ACCOUNTANT GENERAL, BENGAL.

PART II.

TREASURY PROCEDURE.

Responsibilities of District and Treasury officers.

No. 26.] [CODE, XI, 2.

The Collector or Deputy Commissioner.—A District Officer is personally responsible to Government for the due accounting for all monies received and disbursed; for the agreement between the departmental returns and the cash accounts (both of which go out under his signature), and the registers kept in the Treasury; and for the safe custody of Cash, Notes, Stamps, Opium, Securities and other Government property.

Although the Collector may manage his treasury by a Deputy, he must not treat his Treasury as a separate and independent office. Letters addressed to the Treasury officer must be regarded as addressed to himself. He should not address his Treasury Officer by separate letter, as if he were an independent officer, and then forward the Treasury Officer's explanation, instead of his own, in reply to questions or enquiries touching his Treasury business.* When any irregularity is brought to his notice, nothing but a report of his own knowledge after personal investigation can be considered satisfactory.

2. The District Officer is bound to satisfy himself by periodical examination (at least once in every two months for *cash*, once in every quarter for *deposits*, and once in each half-year for *stamps, opium, securities, bill and money order forms*)—(1st), that the actual stock of

cash, stamps, opium and securities is kept under joint lock and key, and corresponds with the book balances, and that the Treasurer does not hold a sum larger than is necessary for the convenient transaction of the Government business, or larger than the security given by him; (2nd), that the deposit registers are kept up according to the rules prescribed in the Code, Chapter 14; (3rd), that the stock of bill, money order, and similar forms which are intended for use in money transactions is carefully kept under lock and key, and periodically talied with the nominal balance of such forms on the stock books; and (4th), that the sub-treasury balances are verified once a year by a Gazetted Officer, if possible by a Covenanted Officer. When Sub-divisional Treasuries are in charge of gazetted Officers, the Collector should verify the balances during his cold weather tour.

N. B.—The examination of the deposit registers is not intended to be mechanical, and to secure only that all necessary entries are made and initialed without fail at the time of transaction, but also that no monies are unnecessarily placed in deposit or allowed to remain there without good cause.

3. The District Officer, unless unable to perform the duty from physical inability, or from absence on tour, is required to sign the periodical accounts. He is also required to see that implicit obedience is given to the instructions issued from the Account office; and to send immediate notice to the Accountant General of any embezzlement in an Office or Treasury. This notice must be supplemented, as soon as possible afterwards, by a detailed report after personal enquiry into the case.

4. The District Officer should be specially careful, when assuming or making over charge of a district, to see that the stock is thoroughly verified and the certificate which is required from the transferer and transferee, showing the state of the cash, stamps, and opium balances, should be invariably despatched to the Accountant General on the same day that charge is transferred. A form for this certificate is appended.

Treasury Officer.—As the Collector's delegate and representative, he is responsible to the Collector primarily for the right discharge of his duty. Just as Government hold the Collector responsible in the first instance, and expect from him such a general supervision

as is incumbent upon an officer entrusted with the collection of the revenue and the payment of Government dues, so will the Collector look to the Treasury Officer for a thorough observance of all prescribed Treasury rules and strict attention to all details of the daily routine of Treasury work. The Treasury Officer is responsible to the Collector for the working of the Treasury and for the conduct of the subordinate Treasury officials, and has carefully prepared rules for his guidance in every branch of his duties. The above remarks apply to the officer in charge of a Sub-divisional Treasury.

Report of making over charge of Treasury.

DISTRICT OF _____

No. *dated* *187*

FROM

TO THE ACCOUNTANT GENERAL, BENGAL.

We have the honor to report that we have respectively made over and received charge of the Treasury on the noon of the

On the reverse are entered the details of the balance in the Treasury on this date.

The cash balance amounts to Rupees (*in words*).

Relieved Officer. *Relieving Officer.*

Description.	Under double locks.	With Treasurer.	In Sub-Treasuries.	Total.
Each kind of coin ...				
" " *stamp* ...				
Government Securities ...				
Opium (in maunds) ...				
Permanent advance ...				

[CODE XI.

Registers.

No. 27.] [CODE, XI, 2.

1. All Service Receipts will be recorded in Registers, a separate Register being kept for each head of account. For Stamps, however, there will be two Registers, one (marked K 1) will be for the record of Stamp sales and the Discount allowed, while the second (marked K 2) will show other Stamp Receipts.

Complaints are made of the difficulty of complying on the last days of a *kist* with the rule which requires an entry of each *chalan* in the Accountant's bound register of receipt. This difficulty seems to arise from the impossibility of employing more than one man on one volume, and it might be avoided if, on days of pressure, a properly headed loose sheet be made over to a Writer with a bundle of *chalans* enough to fill it, from which could be entered at night in the ordinary register the first and last numbers of the *chalans* and the total of each column of the register: in this way several English Writers might be employed, and the loose sheets afterwards stitched together might be preserved for reference as subsidiary registers.

2. Deposits, Personal Ledgers, Bills drawn, Military, Famine Relief, Public Works, Forest, Postal and Telegraph receipts, will be recorded in their separate Registers.

3. Recoveries on account of Taccavee and Embankments, as well as all Loans and Advances recovered, will appear in one Register marked J, and Cash Recoveries of Service and other Payments in Register I.

4. In respect to Disbursements the Registers noted below are the only ones required to be kept, other charges being entered direct into the Cash Book.

5. All returns to the Accountant General will, as far as possible, be made on printing foolscap paper, which will not bear erasure, and consequently, in case of error occurring, it will be necessary to run through the original entry and to initial the fresh entry which may be made.

6. The Schedules of Salaries and Travelling Allowances of Gazetted Officers and of Hospital Assistants will be of service in the issue of Last Pay Certificates and in checking the amounts claimed in subsequent months. These Schedules should invariably be submitted with the Lists of Payments irrespective of the number of payments made in the month.

7. The Schedules of Cash Recoveries and of Loans are required in order to avoid the very heavy correspon-

dence entailed by full particulars not being furnished in the Cash Accounts. When sums are refunded into the Treasury in *cash* in adjustment of former overcharges, the No. and date of the voucher on which the amount was originally drawn from the Treasury should be clearly stated, to enable the Accountant General to trace and record the recovery without further reference, which is unavoidable when these particulars are not supplied.

8. In the Cash Account and in the List of Payment forms space has been provided for manuscript entries, but in the event of the space being insufficient one or more full sheets of foolscap paper may be inserted on which the entries can be made.

PAYMENT REGISTERS OF WHICH THE SCHEDULES ARE TO ACCOMPANY LISTS OF PAYMENTS.

1. Salary and Travelling Allowances of Gazetted Officers.
2. Hospital Assistants.
3. Pensions.
4. Remittance Transfer Receipts—Local.
5. Supply Bills—Local.
6. Bills discharged—Other Governments.
7. Opium Cheques.
8. Military Payments.
9. Marine ,,
10. Interest ,,
11. Deposit ,,
12. Education ,,
13. Local Funds.
14. Forests.
15. Public Works payments.

Verification of Cash Balances.

No. 28.] [CODE, XI, 21.

The following is a sufficient and ordinary procedure of a Treasury Officer or Collector in verifying a cash balance by counting :—

(1.) SILVER COIN.—The coin being in bags, containing each a certain fixed amount. First, taking any bag at random, have Rs. 50 or Rs. 100 counted in detail, and used as a weight in a small scale, against which other similar sums are weighed, until the whole con-

tents of the bag are exhausted. Care should be taken that the requisite number of parcels of 100 or 50 Rs. is made up. The whole amount thus tested should then be taken as a verified weight of Rs. 1,000 or Rs. 2,000, as the case may be, and be placed in one pan of a large pair of scales.

The whole number of bags should now be counted, and one in every twenty taken at random, opened, and its contents poured into the scales and weighed against the verified Rs. 1,000 or Rs. 2,000.

Broken amounts may be verified by weighment in smaller quantities of Rs. 50, or Rs. 100, or Rs. 200.

It may be noted that the maximum difference in weight between new coin and coin in current use is about 3 in 1,000 for whole rupees, up to about 16 in 1,000 for two-anna pieces, and a difference in gross weight to this extent need not impugn the verification. If a larger difference is found, the bag should be tested by weighment in sums of Rs. 100 (or less for small coin), which if carefully done should always be precise.

With proper arrangements, about ten lakhs of coin can be tested in one hour in the above manner.

(2.) COPPER COIN.—There is no rule. The Collector may adopt any method of verification which he thinks satisfactory, and, provided he remembers that he is personally responsible for the correctness of the balance he states, is not required even to count the bags every month; but he should do it occasionally, and should also examine their contents occasionally.

(3.) NOTES.—All notes of Rs. 100 and over should be counted with the Collector's own hand. For smaller notes the following plan is sufficient:—

The notes being in bundles of a certain marked number, a few at the top may be folded back, and the rest counted and the number marked by clerks or other assistants. The Collector should then see, in the case of each bundle, whether the addition of the folded-back notes to the number already counted and marked makes up the whole alleged number of the bundle. The clerks or assistants should not be persons who are responsible for the correctness of the bundle, and the Collector should satisfy himself that the notes in the bundle are all of the alleged value, *i. e.*, for example, that a ten-rupee note is not counted as one of a fifty-rupee bundle.

Balance to be stated in words.

No. 29.] [CODE, XI, 23.

Attention is drawn to the importance of invariably stating the cash balance of a treasure-chest in the daily extract submitted to the District Treasury in words as well as in figures. Care should be taken to write the words in such a manner as to afford no facility for alteration or interpolation.

2. The Government of Bengal has also directed, as a further precaution, that the weekly certificate of the verification of the balance at a sub-treasury shall be in the handwriting of the sub-divisional officer himself. In this certificate the actual amount found to be in the treasure-chest should be stated.

Payment of pensions at Sub-divisions.

No. 30.] [CODE, XII, 5.

When pensions are to be paid at sub-divisions, the original permanent pay order under which pensions are paid, should always be recorded in the District Treasury, a copy being sent to the Sub-divisional Treasury where payment is to be made by it.

When the receipt of the pensioner is received with the Sub-divisional daily account, the Treasury Officer at the head-quarters treasury will make the necessary note of payment on his original order.

Civil Deposit Vouchers.

No. 31.] [CODE, XIV, 25.

Treasury Officers will please observe that the Account Code, Chapter 14, Rule 26 (page 103), requires a covering list to be sent with the vouchers for payment of Civil Courts' deposits; and the same is required for Criminal Courts' deposits. It should be written up day by day like the other schedules.

The other directions contained in the Civil Account Code relating to Treasury procedure for record of Civil and Criminal Courts' deposits need not be followed for the present. The practice prescribed in the Rules for Judicial Officers should be continued until further orders.

[CODE XIV.

Advices of P. W. Receipts.

No. 32.] [CODE, XXI, 12.

Treasury officers are required to advise each Executive Engineer daily of the receipts from Civil Officers credited in their accounts.

P. W. Pass Books.

No. 33.] [CODE, XXI, 9.

The Government of Bengal have decided that it is the duty of the treasury officer, after filling up the Executive Engineer's pass book, under Account Code 21, 9, to return it immediately to the Engineer without waiting for its being sent for.

Postal Payments in April.

No. 34.] [CODE, XXIV, 4.

Payments on account of fixed and contingent charges for March and April of the Post Office and Bullock Train Department may be made in anticipation of the usual letters of credit. As this order is issued every year, it may be taken as a standing order.

Taxes on Post Office Buildings.

No. 35.] [CODE, XXIV, 4.

Municipal taxes on Postal and Telegraph Buildings are not to be paid by Civil Officers.

Indents for Notes.

No. 36.] [CODE, XXVII, 15.

Indents for Government Currency Notes should be made in the following form:—

NOTES.	IN STOCK.		INDENTED FOR.		REMARKS.
	No.	Value.	No.	Value.	
Rs.					
10,000					
1,000					
500					
100					
50					
20					
10					
5					
TOTAL ...					

[CODE XXVII.

Limitation of Cash Balances.

No. 33.] [CODE, XXVIII, 1.

The Government of India have directed that the cash balances be maintained at as low a figure as possible, and the treasuries have accordingly been classified as follows with regard to their requirements and the extent to which they may be periodically cleared :—

1. Burdwan,	A. S.	22. Chittagong,	A. S.
2. Bankoora,	C. S.	23. Noakholly,	C. S.
3. Beerbhoom,	C. S.		
4. Hooghly,	B. S.	24. Patna,	* O.
5. Midnapore,	A. S.	25. Gya,	B. O.
		26. Shahabad,	* O.
6. 24-Pergunnahs,	B. S.	27. Durbhunga,	C. O.
7. Nuddea,	B. S.	28. Mozufferpore,	B. O.
8. Jessore,	B. S.	29. Sarun,	B. O.
9. Moorshedabad,	A. S.	30. Chumparun,	C. O.
10. Dinagepore,	C. F.	31. Monghyr,	C. O.
11. Rajshahye,	B. S.	32. Bhaugulpore,	B. S.
12. Rungpore,	B. F.	33. Purneah,	C. S.
13. Bogra,	C. S.	34. Maldah,	C. S.
14. Pubna,	C. S.	35. Doomka,	C. S.
15. Darjeeling,	A. D.		
16. Julpaigooree,	A. D.	36. Cuttack,	A. D.
		37. Pooree,	C. F.
17. Dacca,	A. S.	38. Balasore,	C. F.
18. Furreedpore,	C. S.		
19. Backergunge,	B. S.	39. Hazareebaugh,	C. D.
20. Mymensing,	B. S.	40. Lohardugga,	C. F.
21. Tipperah,	C. S.	41. Singbhoom,	C. F.
		42. Manbhoom,	C. S.

Three lakhs.

A.—The opening balance of the month for the whole district (sub-treasuries included) is not required to be over Rs. 1,50,000.

B.— Ditto ditto Rs. 1,00,000.

C.— Ditto ditto Rs. 60,000.

S.—Surplus drawn away periodically to Calcutta.

D.—Deficit treasuries, filled from their neighbours F.

F.—Surplus drawn away to deficit treasuries, and to Calcutta.

O.—Opium treasuries which require funds for opium in addition to those indicated above.

2. To keep the balances as low as possible, Collectors should see—

(1.) That they allow no amounts to out-lie at sub-treasuries beyond what are immediately required there.

[CODE XXVIII.

(2.) That, S and F treasuries especially, have a stock of boxes for remittance always ready; that they make no avoidable delay in sending on a specie remittance when ordered, and that they do nto without due consideration keep back any remittance on the ground that they require more than the minimum above fixed.

(3). That they make it a practice, without waiting for orders, to remit (1) Bank post bills as soon as received to the Bank of Bengal, to be credited to the Accountant General, and (2) any currency notes not immediately required, to the Reserve Treasury, as soon as they can make up a parcel of Rs. 20,000 or more (see Account Code, 28, 20). All remittances thus made should be advised to the Accountant General who has to watch for the credit.

3. The orders of the Government materially affect the Accountant General's ability to supply notes for local requirements; inasmuch as additions cannot be made, by a remittance of notes, to a balance which is already considerably above its minimum. If Collectors wish supplies of notes, they should send the equivalent either by increasing their specie remittances when such are ordered, or by remitting their high notes, as mentioned in the last paragraph; for notes can be sent them only if their balance is otherwise kept at a low figure. Moreover, it may be possible to supply two or three successive small indents in cases where a single large one must be refused.

Cost of Remittances to Calcutta.

No. 38.] [CODE, XXVIII, 9.

The officer in charge of the Reserve Treasury will disburse the charges for conveyance of remittances to his Office from the Railway Stations in Calcutta. No payments should be made on this account by the Poddars who accompany these remittances.

Cost of Remittance of Copper.

No. 39.] [CODE, XXVIII, 15.

Charges for the remittance of Copper Coin from one Treasury to another should be drawn distinctly, and in a separate bill.

[CODE XXVIII.

License Tax Forms.

No. 40.] [CODE, XXIX, 10

A plus-minus memorandum of these forms, as supplied by the Superintendent of Stamps, should be submitted along with (and upon the same paper as) the plus-minus memorandum of other stamps. The balance should be the balance both of clean and of spoiled and returned forms. The forms returned upon refund of the tax should be entered in the second column and separately specified on the reverse, so that they may be compared with the amounts charged as refunds in the treasury account; that is, the whole amount of License Tax collections, less refunds, should equal the deductions from the stock of forms, less the additions on account of refunds made. Forms sent to the Superintendent of Stamps for destruction will be written off in the column "Other deductions," and will be supported by the Superintendent's receipt.

Last Pay Certificates.

No. 41.] [CODE, XXIX, 15.

The only Last Pay Certificates which a Treasury Officer in Bengal is authorized to act upon are those referred to in Chapter XII of the Civil Leave Code, and they must be issued either by another Treasury Officer in Bengal or by this Office. But in the case of an officer last paid in another province in India, the certificate of the Treasury Officer by whom pay was last issued may be acted upon either with or without the countersignature of the Accountant General of the other Presidency concerned, as prescribed in case IV, Chapter XII of the said Code.

An officer returning from England is required to report himself to the Local Government, and he should at the same time forward his India Office certificate to this office, in order that it may be exchanged for another to be issued by this Office under the Civil Leave Code.

An officer proceeding on leave from one place in Bengal to another, cannot draw his leave allowance except on a last pay certificate from this office.

[CODE XXIX.

Particulars in Last Pay Certificates.

No. 42.] [CODE, XXIX, 15.

Great inconvenience is occasioned by the frequent insufficiency of particulars afforded in last pay certificates issued to officers transferred to other stations or proceeding on leave of absence.

In all such cases the blank spaces in the printed form of the certificate should be carefully filled up to enable the Accountant General to use and record the particulars without further reference.

A last-pay certificate of an officer who is transferred or is proceeding on leave, should not be issued until the date and hour of making over charge are known to the Treasury Officer.

Corrections of Accounts.

No. 43.] [CODE, XXIX, 17.

1. The rule to be observed is, that the Treasury figures should *never* be altered after they have been communicated to the Accountant General; but if after submission it is discovered that there has been an error in them, the error should be communicated to him, in order that he may correct, not the accounts of the Treasury, but the accounts which he draws up on the basis of them. A note should be made in the original account of the communication of the error to the Accountant General, and its acceptance by him.

2. Forms are obtainable from the Accountant General, in which these corrections may be communicated; and it may be explained that if the corrections do not arrive in time to be taken in the same month's accounts, they are taken into a subsequent month's accounts so as to preserve a correct progressive total.

3. In certifying, for the purpose of Revenue returns, the amounts credited in the Treasury, Collectors will save much trouble to those who have to effect comparisons at head-quarters if they will quote first the actual figures of the accounts as originally sent in to the Accountant General, and state separately any corrections which they have applied to them.

4. No corrections of accounts of a past year, so far as concerns Government revenue or expenditure, can

be admitted later than 30th June; but if any such errors affecting *balanced* heads (such as deposits, advances, local funds, &c.) are discovered, they should be specially reported to the Accountant General, in order that he may direct an entry in the current month's accounts, such as to adjust the error brought to notice.

Postage and Letter-despatch.

No. 44.] [CODE, XXIX.

Attached is an extract (Rule 13 of Chapter 76) from the Account Code, which states in a short form the rules of official postage and which officers may find it convenient to place before their clerks for reference and guidance.

2. Please also to note that in communications with this office—

(*a.*) No covering memorandum or letter is necessary in returning a half-margin enquiry; the reply should be written upon the blank space provided for it on the half-margin.

(*b.*) When accounts, bills, vouchers, or other documents are sent to this office, no covering letter should be written. If the transmission is not mere routine, all that is wanted is an attached slip of quarter-foolscap size, indicating the purpose for which the document is sent, or the letter that called for it.

(*c.*) Files of papers (such as cash accounts with schedules, monthly contingent bills with vouchers, pension applications) should be folded once longitudinally, and no more. It is found that if they are folded into smaller size than half a page of foolscap, they often tear in the using.

3. The Government of India have directed that all returns, forms, and correspondence, with which it has to do, should be, if possible, on foolscap size; and have applied this direction especially to pension applications, which are often, to the inconvenience of those who deal with them, drawn up on larger sizes of paper.

[CODE XXIX.

Extract from Civil Account Code, Chapter 76, Rule 13.

Postage.

13. The rules touching the postage of official covers will be found on page 137 of the *Gazette of India* for 1878, and the rates of charge on official covers are given below. The points for special notice are, that service stamps do not free a letter unless it is also franked; that registration may be paid for by service stamps; that service covers re-directed are not charged with forward postage: that, under certain circumstances, covers may be sent service bearing; that packets may not be more than 18 inches long by 12 inches wide and deep; that no cover weighing more than 600 tolas will be received for despatch on service, though private persons may despatch parcels weighing up to 2,000 tolas; that covers weighing over 40 tolas should not, except for special reasons, be sent by letter post; that parcels are forwarded under a system which gives the senders the security afforded by registration.

	Letters.	Banghy Post.	
		Packets. See note (b).	Parcels.
	A. P.	A. P.	A. P.
Covers not exceeding ½ tola	0 6	...	...
Exceeding half and not exceeding 10 tolas	1 0	0 6	See note (d).
" 10 " " 20 "	2 0	1 0	
" 20 " " 30 "	3 0	1 6	
" 30 " " 40 "	4 0	2 0	
" 40 " " ... "	1 anna per tola. See note (c).	½ anna per 10 tolas.	
" 40 " " 80 "	...	...	12 0
" 80 " " 120 "	...	...	16 0
For every additional 40 tolas	...	...	4 0

Prepayment is optional in all cases, except for registered articles. Unpaid rates are the same as the prepaid rates.

(*b*). In open covers, to contain no letter or communication of the nature of a letter (unless wholly printed, lithographed or photographed), or anything closed against inspection.

(*c*). Thus an article weighing 41 tolas will be charged with 41 annas. Articles which exceed 40 tolas will be conveyed by banghy post (as packets or as parcels) at the lower rate of charge, unless specially marked by the senders for transmission as letters or prepaid at letter rates.

(*d*). No rates are given for parcels not exceeding 40 tolas in weight, because they can be sent as registered letters at no greater cost.

Postage on Leave applications and Local Funds.

No. 45.] [CODE, XXIX

All applications for leave must be submitted in letters post paid. This rule applies only to the letters of officers requiring leave. When applications for leave are forwarded officially by superior officers, the letter should be treated like any other official communication.

The correspondence of a public officer acting in a capacity connected with a local fund (as Secretary, President, Chairman, &c.) is not official correspondence and may not be superscribed "On Her Majesty's Service." But this does not apply to the correspondence of a Government officer as such, even though the correspondence may relate to the affairs of a local Fund.

Destruction of Records.

No. 46.] [CODE, XXIX.

Chalans for money paid into the Treasury, and daily sheets of receipts and disbursements received from the Bank or from Sub-treasuries, may be destroyed after three years.

CIRCULARS

OF

THE ACCOUNTANT GENERAL, BENGAL.

PART III.

INSTRUCTIONS REGARDING PARTICULAR HEADS OF RECEIPT OR EXPENDITURE.

Collections of Government Estates.

No. 47.] [I.—LAND REVENUE.

As it has been found that in many districts a very large amount has been shown in the Estimates and Revenue Returns as Collections of Government Estates, while, in the Cash Accounts of those treasuries, comparatively small sums have been credited as such, it is desired that careful distinction be made in the cash account between sums credited as Collections from Government Estates and sums realized as ordinary Land Revenue Collections.

Sale of Railway Lands.

No. 48.] [I.—LAND REVENUE.

Sale proceeds of Railway class B Lands and of Railway class C lands are to be credited in the cash book distinctly, and not included in Land Revenue.

[I.—LAND REVENUE.

Cess Collections for other districts.

No. 49.] [VI.—PROVINCIAL RATES.

Cess payable in one district, but due on account of lands situated in other districts, must be paid into the Treasury, either upon a separate chalan from that due on account of the district where paid, or at least separately and distinctly specified in the same chalan.

2. The credit should be entered in a separate column for each district concerned, and upon the last day of the month, when the totals are made up, the whole amount (that is, both the Public Works Cess and the Road Cess) should be drawn and remitted by Transfer Receipt to the Collector of the district to which it properly belongs.

3. This officer will credit the amount in his accounts as "Cess collections in other districts" (for which another separate column may be used), and will have the responsibility of distributing the whole between Public Works and Road Cess, according to the prescribed rules.

4. With the view of avoiding any considerable outstandings at the end of March, a remittance may be made on the 23rd of March of the amount collected up to date, so that it may come into the March accounts of the district to which it belongs.

5. The amount of Cess collected for other districts should be entered as an item of receipt in the cash account and schedules sent to the Accountant General; and an entry should be made in the list of payments of the amount paid out to the Collector for remittance to other districts. The Accountant General in making up the accounts omits the items on both sides.

Road Cess Collections.

No. 50.] [VI.—PROVINCIAL RATES.

1. The amalgamated Public Works Cess and Road Cess will be entered in a register subordinate to the Cash Book, and will not be entered in the pass book of the District Road Fund.

2. At the end of the month the receipts, both those collected in the district itself and those received by transfer receipt from other districts (Circular 49, 3), will be totalled and distributed between the two heads,

Public Works Cess and District Road Cess, and the latter amount entered in a lump in the Road Fund pass book as a receipt of the last day of the month.

3. The rule for distribution is as follows: The treasury officers will simply divide the total in two proportions, half and half, or $\frac{3}{7}$ and $\frac{4}{7}$, or whatever the current rates may be. This distribution is not necessarily perfectly correct, and the Road Cess Deputy Collector as soon as, in making up his quarterly accounts, he finds the amount of the error will give notice to the treasury officer to further adjust the distribution by transferring Rs. 00 from Road Cess to Public Works Cess (or *vice versâ*) "on account of error in distribution for the quarter ending 18 ." The treasury officer will make this adjustment by effecting the necessary addition and subtraction in the distribution which he makes at the end of the month in which he actually receives the notice.

4. The rule prohibiting Treasury Officers from admitting Local Fund payments in excess of the balance at credit is so far modified that a deficit may be allowed to the extent to which Road Cess has been actually credited in the Treasury, but not yet carried into the Road Fund pass book.

5. This Circular in no way refers to cesses collected for other districts. These amounts have no concern with the District pass book, and the procedure regarding them is laid down in Circular 49.

Recoveries in Pauper Suits.

No. 51.] [XV.—LAW AND JUSTICE.

The Board of Revenue, with the sanction of Government, having directed that every six months a list should be posted in some conspicuous place at Collectors' and Deputy Collectors' Offices of all sums of more than three months' standing due to Government on account of pauper suits, in which no property, or not sufficient property, had been found, together with a notice offering to pay any informer of the existence of debtor's property, half the value realized in liquidation of the amount due to Government, the following orders are issued on the subject of the exhibition of these receipts and payments in the Government Accounts

[XV.—LAW AND JUSTICE.

2. All such receipts are to be credited in the Register of receipts on account of Law and Justice in the Column "Recoveries on account of Pauper suits," and in order that the Accountant General may be in a position to check the payments of rewards against the amounts received, a memorandum must be submitted with the monthly Schedule of Receipts containing the following details:—

1. Number and date of Challan. 2. From whom received, *i. e.*, the name of the person on whose behalf the suit was conducted. 3. Whether recovered from information given by an informer or not. 4. Amount recovered. 5. Remarks.

The total of this memorandum will of course agree with the total credited in the Schedule.

3. The form in which refunds of fines are granted will, *mutatis mutandis*, be used for the payment of rewards and the amount will be charged in the list of Payments.

4. As these transactions are but few in number, it has not been considered necessary to print a special form either for receipts or payments.

Fines.

No. 52.] [XV.—LAW AND JUSTICE.

The Government of India, Financial Department, No. 282, dated 19th January 1867, and again No. 2139, dated 11th August 1879, declares the general principle that all fines and confiscations imposed by Courts of Justice upon persons convicted of offences against the law should, when realized, be credited to the head of "Law and Justice," and directs that fines under the Forest Law, when levied by Magisterial Authorities, are to be credited to "Law and Justice," and when levied by Forest Officers, without the interposition of the Magistrate, are to be credited to Forest Revenue.

Similarly, fines imposed by judicial officers on criminal prosecutions for breaches of the Salt or Opium Laws are not to be regarded as receipts under the head of "Salt," or of "Opium," but as receipts of fines, under "Law and Justice," like ordinary criminal fines, and the same rule applies to fines for breaches of the Stamp and Excise Laws.

[XV.—LAW AND JUSTICE.

It is only fines and confiscations imposed by revenue or administrative officers that should be classed under the Revenue heads.

Fines in Municipal limits.

No. 53.] [XV.—LAW AND JUSTICE.

The following instructions regulate the disposal of fines within the local limits of a Municipality or Township :—

I.—Fines levied under section 14 of Act II (B. C.) of 1867 (the Gambling Act) should be carried to the credit of the Municipal or Town Funds of the places in which they have been realized.

II.—Fines levied for neglect of duty, absence, &c., from Police Officers paid by a Municipality or Township, should be credited to the Municipality or Town Fund concerned.

III.—Fines levied under Act V of 1861 for nuisances committed within municipal limits, should be credited to the Municipal Fund of the place.

IV.—Fines levied under Act IV (B. C.) of 1873 within the limit of a Municipality created under Act III of 1864, should be credited to the Municipal Fund of the place where the Municipality has undertaken the work of registering births and deaths under that Act.

2. Fines levied under Act V of 1861 for nuisances in places where there is no Municipality, should be credited as Police Receipts, "Fees, Fines, and Forfeitures."

3. All the above fines should be detailed at foot of the Magistrate's Fine Statement, with a separate total of the amount made over to each municipality.

Medical and Ordnance Stores.

No. 54.] [XIX.—MEDICAL.

Payments made into the treasury on account of Medical and Ordnance stores received upon indent from Government Depôts, are to be shown separately in the cash book and cash account, and not in the general classification "Medical Receipts."

[XIX.—MEDICAL.

Stationery Supplies.

No. 55.] [XX.—STATIONERY.

In the following cases, stationery and forms supplied from the Government Stores have to be paid for in cash:—

District Road Fund or Account.
Marine Funds.
District Post Fund.
Estates' Improvement Fund.
Pilgrims' Lodging House Fund.
Town Improvement Fund.
Inland Labor Transport Fund.
Cantonment Fund.
Municipal Funds.

2. It has been arranged, under the sanction of the Board of Revenue, that the Superintendent of Stationery shall not issue stationery in the above cases until he has received from the indenting officer the original receipt given to him by the local Treasury for the value of the supplies indented for.

3. Treasury officers will show such receipts in the body of the cash book and cash account.

4. The Superintendent also supplies country stationery on indent to officers who have an allowance for such stationery. These indents must be supported by a certificate of the officer that he has deducted the amount from his grant for country stationery, and will be further checked by a monthly return from the Superintendent to the Accountant General.

Collectors' Bills.

No. 56.] [3.—LAND REVENUE.

Collectors, in the ordinary administration of Land Revenue, entertain establishment and incur charges under the following heads :—

1. Collector's General establishment.
2. Process Serving establishments.
3. Partition establishment.

Under the orders of Government, special temporary establishments are about to be, or have been, entertained for carrying out partitions in the districts of the Patna and Bhaugulpore Divisions.

[3.—LAND REVENUE.

The establishment and other charges connected with this work must be drawn upon separate bills, headed "Partition Establishments," and must not be mixed up with the regular Land Revenue Establishments. And, in the same way, the salary bills of the Deputy Collectors set apart for employment on this work must be carefully described and headed "Partition Establishment," to ensure their being correctly charged.

The fees collected on account of these establishments must be separately credited in the cash account as "Partition fees."

4. Charges on account of Government estates.

This last includes both estates of which the proprietary right is vested in Government, and estates in which Government has no proprietary right, but of which the rental belongs for the time to Government.

5. Land Settlement charges.

The charges under these last two heads, 4 and 5, are under the management of the Board of Revenue, which sanctions the establishments and distributes the annual Budget allotments by districts.

6. Commission on Land Revenue collections.

That is, not being collections of Government estates.

7. Sub-Deputy Collectors (which includes Canungoes).

2. Many of the charges under these heads are of precisely the same kind, so that it is not possible to tell from the details of the bill to which of the four heads the charges really belong, and thus errors in classification arise which give rise to long investigations and correspondence.

3. In order to stop this, it is directed that every bill drawn up by the Collector for Land Revenue charges be headed with one of the above seven descriptive heads, and treasury officers are to refuse payment of any bill which does not comply with this requirement.

4. The same rule applies to charges in other departments; but in these cases the Collectors are usually careful to head their bills "Excise," "Stamps," "License Tax," &c., as the case may be. It is in the case of Land Revenue charges that the difficulties arise.

Process Serving establishment.

No. 57.] [3.—Land Revenue.

The following instructions are issued at the instance of the Board of Revenue, regarding the manner in which

[3.—Land Revenue.

the charges for the Service of Revenue Processes are to be included in the bills of collectors' offices.

2. *Establishment.*—The establishment for the service of the processes has been divided by the Board into three classes :—

(1). "Supervising establishment" including in this term Nazirs, Naib Nazirs, and Bukshees; (2) "Peons," including salaried peons on Rs. 7 and Rs. 6 per mensem; (3) Temporary peons at 4 annas per diem.

In establishment bills therefore, each of these classes should be shown as a separate section, in the case of temporary peons the number of days each was employed should always be given, and in the case of permanent peons, the number employed on Rs. 7 and the number employed on Rs. 6 must be distinctly entered in the bill.

3. *Travelling charges.*—These charges will consist or railway fare, boat-hire, and ferry tolls, and also of the charges incurred by Nazirs when sent into the interior of the district on any duty. Such charges must be drawn in a separate travelling allowance bill, which may be paid at the Treasury without the previous counter-signature of the Commissioner; but at the close of the month a bill must be submitted to the Commissioner for his countersignature and subsequent transmission to this office for the final admission of the charges drawn from the Treasury.

4. *Contingencies.*—All contingent charges of the process serving establishment including office expenses, cost of peon's badges, country stationery, postage charges, will be drawn in a Contingent Bill separately from other charges of the Revenue Department.

5. The above rules apply *mutatis mutandis* to the charges for the service of Judicial Processes.

Record Grant.

No. 58.] [3.—LAND REVENUE.

It has been arranged with the Board of Revenue that Record Arrangement Contingencies, incurred from the special grant made by the Board, shall be countersigned by the Commissioner of the Division. Collectors are

requested accordingly to prepare separate abstracts of contingencies and separate detailed bills for such items, the former to be paid at the treasury in usual course, the latter to be countersigned by the Commissioner.

No. 59.] Copying Fee Fund. [3.—LAND REVENUE.

To simplify the procedure at Treasuries, and to reduce the number of documents used in connexion with payments made on account of copying and searching fees, the following arrangements, which have been assented to by the Board of Revenue, should be introduced.

2. First, as regards refunds. Refunds may be made in the first place from the permanent advance, and should be recorded in a separate register (or in separate pages of a register) in the same way as contingent expenditure is recorded; the receipt of the recipient will be taken in this register against the record of each item paid. At convenient intervals during the month, and always on the last day of the month, a bill will be drawn up, shewing in columns (1), No. of item (*i. e.*, consecutive number for the year, in the register of refunds); (2), Date of refund; (3), Name of recipient; (4); Amount of refund, will be headed "Bill for refunds of copying fees," and will be certified as follows, after the necessary examination by the Collector or other Officer in charge :—

"Certified that the payments above recorded have been compared with the Collector's orders for payment, and that the receipts of the recipients have been duly taken in the register of refunds."

The bill thus certified will be paid on presentation at the treasury.

3. Second, as regards payments of copyists' fees. These will be stated upon a bill passed by the Collector, which will be cashed at the treasury upon the Collector's receipt. The copyists' receipts will be taken upon an acquittance roll in the same way as in the case of establishment pay, and the Collector in each month's bill will certify, as in the case of an establishment bill, that he has duly distributed the pay drawn in the previous month (except any amount now deducted from the current bill) and holds the recipients' receipts.

[3.—LAND REVENUE.

Opium Expenditure.

No. 60.] [11.—OPIUM.

The following arrangements regarding opium expenditure are prescribed under sanction of the Board of Revenue.

First, as regards—

A.—PAYMENTS TO CULTIVATORS,
B.—PAYMENTS FOR LEAVES,
C.—PAYMENTS FOR TRASH,
D.—COMMISSION,

the following rules will be observed:—

1. The whole amount of payments under each of the four heads at each Sub-Agency for each list of payment should be stated by the Sub-Deputy Agent in the form of an Abstract Contingent Bill and should be certified by him to agree with the detailed account of payments kept by him under departmental rules.

2. The Agent will countersign these bills when they pass through his hands for compilation of the Agency Cash Account, the countersignature indicating merely that the payments are accepted by him as having actually been made and having entered the accounts of the department.

3. Every sum charged under any of these heads, and every sum credited as a recovery on account of any of them, must be stated with specification of the season to which it belongs; and if the same bill contains payments on account of more than one season, it must shew separately the amounts belonging to each.

4. The amounts thus received and paid will be posted by the Accountant General in a broadsheet, shewing the totals for each month charged or recovered on account of each Sub-Agency.

5. As soon as possible after September 1st of each year, the Opium Agent will draw up a statement shewing, by comparison with the amount of opium, leaves or trash (as the case may be) delivered, the amount of payments to cultivators admissible for each Sub-Agency and the amount which, therefore, still remains upon that date to be recovered on account of the payments for the season. The statement will shew for each kotee, (1) The whole produce, or quantity; (2) Calculation,

on this basis, of the amount payable; (3) Total amount paid (which must be reconciled with the monthly payments shewn in the Cash Account); (4) Balance recoverable.

6. Upon receipt of this statement by the Accountant General, the payments will be finally passed up to the limit admissible, and the amounts to be recovered from each Agency entered by the Accountant General in the objection book until they are gradually adjusted by recovery.

E.—Transit and Weighment.

These charges will be drawn on contingent bills of the form prescribed for a final countersigned detailed bill, setting forth the usual detail required in respect of contingent charges, and accompanied by all necessary vouchers. The Sub-Deputy Agent's bills, as they pass through the hands of the Opium Agent for compilation in his Cash Account, will be examined and countersigned by him, and attached as vouchers to his general account.

F.—Manufacturing Charges.

The charges should be stated in the usual detail required for contingent charges, and should be arranged under separate heads according to the actual distribution of departments in the manufactory. But as the countersigning authority is the Agent himself, there is no use of his drawing bills in abstract and then covering them by detailed bills, as it is simpler to make the single detailed bill suffice for both purposes by duly countersigning it before transmitting it to the Accountant General along with the Cash Account.

G.—Timber Contract.

The same procedure as is prescribed for Manufacturing Charges should be applied here.

I.—Bonus or Rewards.

These charges will be admitted on bills signed by the Opium Agent up to the limit fixed in the sanctioned budget for the year.

K.—TEMPORARY ESTABLISHMENT (*not laborers*)

These charges should be set forth in separate bills, one for each class of charge, as Weighment, Manufacture, Timber Contract, &c. They should not be mixed up with charges for fixed establishment, or for contingent or miscellaneous expenditure. The bills will be countersigned by the Opium Agent when they pass through his hands, and will be admitted by the Accountant General so long as they do not exceed the budget sanction under each head.

L.—FREIGHT

M.—PETTY CONSTRUCTION AND REPAIRS.

These charges will be drawn by the expending officer, and countersigned by the Opium Agent under the rules applied to E.—Transit and Weighment. Railway freight is in several cases arranged to be paid by credit order upon the Accountant General.

N.—OFFICE CONTINGENCIES AND MISCELLANEOUS.

Under this head is reckoned all such expenditure as is common to Opium Officers and to other officers of Government. They should be drawn in the manner prescribed under E.—Transit and Weighment.

The charges of the Opium Agent himself, under this head, do not require countersignature by the Board of Revenue.

O.—ADVANCES FOR WELLS.

1. The whole of the detailed management and account of these advances should be, as it at present is, in the hands of the departmental officers, and it is not necessary upon the books of the Accountant General to shew anything else than the net amount at debit of each Agency.

2. The amounts charged as advances should therefore be drawn upon bills, stating the object of the advance, and countersigned by the Agent either before payment or at least before transmission to the Accountant General, and the whole amount drawn will be charged upon the books of the Accountant General to "Behar Advances for wells" and "Benares Advances for wells." The recoveries as they appear in the accounts will be credited

to those Advance Accounts, and no details of any kind are required.

3. On March 31st of each year the balance outstanding against the Agent upon the Accountant General's books will be verified against a detailed list of outstanding advances to be drawn up by the Agent, shewing the amounts remaining due to the Opium Department from each person to whom an advance for wells has been made.

4. Amounts which prove to be irrecoverable should, from time to time, be written off by the Agent, under sanction of Government, by an entry in the Cash Account—(1) paying out the amount on account of advance written off; (2) recrediting it as a receipt on account of advances recoverable.

5. A *plus* and *minus* memorandum should also be given at foot of the Cash Account, shewing the balance outstanding on the 1st of each month and the amounts debited and credited during that month. The detailed list of outstanding advances on the 31st March of the year will thereby be easily verified and the debits and credits of each month conveniently checked.

NOTE.—Nothing in these rules is meant to do away with the necessity which at present exists of obtaining the special sanction of the Board or of Government to charges of an unusual or special nature.

Process Serving Establishments.

No. 61.] [18.—LAW AND JUSTICE.

See No. 57 above.

Diet and Transport of Prisoners.

No. 62.] [18*a*.—JAILS.

All diet and transport charges on account of prisoners, whether before or after conviction, must be met by officers of the Jail Department and included in the Jail bills. (Financial Department No. 957, dated 16th June 1873.)

Marine Expenditure.

No. 63.] [20.—MARINE.

Treasury officers are not to pay bills for services and supplies rendered to vessels of the Government Marine

[20.—MARINE.

in the absence of the authority of the Examiner, Marine Accounts.

2. All persons having claims against the Government of India for services rendered to vessels of the Indian Marine, should submit the same either direct or through the commanders to the Examiner of Marine Accounts for audit, who, after checking and passing the charges, will issue the authority for payment.

Education Charges.

No. 64.] [21.—EDUCATION.

The following instructions regulate the payment of bills relating to the Education Department:—

2. The statement in appendix C. shows clearly by whom the bills for the various charges of the department should be signed, and, in certain cases, countersigned, prior to presentation for payment at the treasury.

3. Salary bills will be in the form used by all gazetted officers and establishment bills in the form prescribed in Account Code, Chapter 4, and will be subdivided into the following sections:—

Drawing Officer.	Service Head of Charge.	Section into which each establishment bill should be divided.
	21.—EDUCATION.	
Inspector of Schools ...	Inspection ...	Clerks and Servants.
Secretary, District Committee, and Deputy Inspector.	Ditto ...	Ditto ditto.
		Deputy and Sub-Inspectors of all but the first four grades
	GOVT. COLLEGES.	
Principal ...	General ...	1—Teaching staff. *N. B.*—Gazetted officers are paid on separate bills. 2—Clerks and Servants.
Ditto ...	Law Classes ...	Clerks and Servants.
Ditto ...	Collegiate Schools ...	1—Masters except of the first four grades. 2—Clerks and Servants.
Head Master ...	High Schools ...	The same as Collegiate Schools.
Ditto ...	District Schools ...	*N. B.*—Bills for Drawing, Surveying, and Law classes to be drawn up separately.
Head Master ...	Normal Schools ...	The same as Collegiate Schools.
Head Pundits ...	Model Schools ...	
Superintendent ...	Government Madrissahs ...	

NOTE.—(1) A separate bill must be drawn for each establishment and each Section must be exhibited distinctly in the Annual Establishment Return (Form 3 of the Account Code) and the totals of money columns struck for each Section.

(2) A Temporary Establishment should always be entered as a distinct Section.

(3) Stipends in Madrissahs and Normal Schools should be drawn as a separate section in the establishment bills of those schools.

(4) Pay of Native Doctors or Hospital Assistants should be drawn on separate bill.

4. Charges for conducting the Minor and Vernacular Scholarship Examinations will be paid by Circle Inspectors from the fees collected from candidates and from the Government allowance of Rs. 166-10-8 per annum for each circle. This allowance the Circle Inspector will draw on a statement in the following form, which, after countersignature by the Director of Public Instruction, he will present for payment at the treasury:—

Statement of fees realized and payments made by the Inspector of Schools_____ for conducting the examination for Minor and Vernacular Scholarships in_____ Division during the_____ 187.

Fees realized, as per details in the accompanying list ...			
Payments to be made, as per details in the accompanying list duly supported with the receipt of the payees as regards sums already disbursed ...			
Amount now payable to me from the treasury at _____ under the authority of Government Order No. _____ dated _____.			

*Place*_____

*Date*_____ *Inspector of Schools.*

5. Charges against the Mohsin Endowment Fund are to be thus regulated,—

(1) When the salary or part salary of a Moulvie is chargeable to this fund, it may be drawn in the same bill with the rest of the establishment, but the amount which is chargeable to the fund is to be distinctly stated, at the foot of the bill.

(2) Scholarships chargeable to the fund are to be drawn in separate bills, headed "Mohsin Scholarships."

(3) For the two-thirds fees in aid of Mahomedan boys no charge whatever is to be made, or paid, at the treasury. The Director communicates the total yearly charge to the Accountant General for adjustment in his books by charge to the fund and credit to Government.

6. Inspectors of Schools are allowed a Permanent Advance of Rs. 50 each and District Committees Rs. 100 each, and at the discretion of the Vice-President, a portion of the last-named sum may be made over to the Head Master of the Zillah or Normal School, to meet its current contingent expenses.

7. Each treasury Officer will furnish the Circle Inspector monthly with a copy of the schedules of educational charges which he has sent with his list of payments, an extract from the schedules being sent to the District School Committee in regard to the payments made on its authority, and to the Director of Public Instruction in regard to payments made on account of colleges. At foot of the schedules so sent, the Treasury Officers will enter the amounts received by them during the month under the head Education, as classified in their monthly Receipt Schedules.

8. Application should be made to the Accountant General for payment of duplicates of lost bills relating to Inspectors and Deputy and Sub-Inspectors, to District School Committees, to Colleges, Madrissahs, Collegiate Schools, High Schools, District or Zillah Schools, Normal Schools, Vernacular Schools, and senior and junior scholarships, and to the Circle Inspector in the case of other bills.

9. In order to ensure that all Government receipts in the Education Department are duly brought to account, and that balances do not accumulate in the hands of receiving officers, Inspectors, Deputy and Sub-Inspectors, Principals of Colleges, and Head Masters of Madrissahs and other Government Schools will append the following certificate to their monthly pay bills :—

"I certify that all fees and other receipts of all kinds belonging to Government have been duly paid into the Government Treasury, and that the only Government money remaining in my hands is as follows :—

Permanent advance Rs. _____

Particulars of other money (if any be given) Rs. _____

Signature _____

Office _____

The *18*

10. In order to prevent the alteration of bills after countersignature and before presentation at the Treasury, Magistrates should send to the Circle Inspector a monthly list of the primary school bills which they have countersigned, for comparison by him with the schedule of educational charges submitted by the Treasury Officers under paragraph 7.

The list to be submitted will merely show (1) the school to which such bill relates; (2) the name of the person by whom the bill has been drawn; and (3) the amount passed.

11. Magistrates are desired also to require Guru stipend bills to be submitted for sub-divisions, and not for any smaller portions of the district as is sometimes done to the multiplication of entries in the Inspector's books.

Churches and Cemeteries.

No. 65.] [22.—ECCLESIASTICAL.

1. Churches and cemeteries have already been divided into two classes—(1) those in stations where there are military cantonments, and the military works in which are under the charge of the Inspector General of Military Works; and (2) those in other military cantonments and civil stations.

2. In both classes of stations joint estimates should be framed annually by the Chief Magistrate of the district and by the Chaplain of expenditure connected with establishments, *e. g.*, pay of servants, alterations in their pay or number, &c.; also, of all expenditure by Government connected with the provision of articles of church furniture supplied by the Civil Department.

3. Estimates will be framed by the Executive Engineer and Chaplain for all expenditure connected with repairs and additions to church fabric, to church compound or cemetery walls, to cemetery gates, walks, wells, chowkeedars, or other servants' houses, provision of necessary appliances for graves, or for the repair of tombs, or for the planting of trees and shrubs in cemeteries, and keeping the same in decent order; also, of all expenditure by Government connected with the provision of articles of church furniture supplied by the Public

Works Department. By the Executive Engineer and Chaplain will also be framed the estimates of receipts from cemeteries, &c.

4. The only expenditure on account of cemeteries that can be paid from the treasury is that of the establishment attached to the cemetery, all other expenditure being met from funds provided by the Executive Engineer or the Public Works Department. The only expenditure, also, on account of churches, with the exception of that on account of salaries and travelling allowance or contingencies of clergymen (the estimate of which is not framed locally) that can be paid from the local treasury, is that of the church establishment, and also that connected with the provision of those articles of church furniture, which by rule are required to be supplied by the Civil Department; all other expenditure will be met by the Executive Engineer. The articles of church furniture which are required to be supplied by the Civil Department and by the Executive Engineer respectively are given in the annexed statement.

5. All receipts from cemeteries are to be paid into the Civil Treasury, no portion being retained by any Government Officer, and must be credited in the body of the Cash Account as receipts on account of the Public Works Department. Fees for monuments, however, in churches in or out of Calcutta, will be retained by the Chaplain, as was formerly the case, for payment to the charitable object to which the Bishop has assigned them.

Statement of Church furniture.

The following are the articles which are to be supplied by the Civil and Public Works Departments, respectively, to all churches, whether in the interior of the country or in the cities of Calcutta, Madras, and Bombay, except the cathedrals in the Presidency towns, which are specially treated :—

(1.)—By the Civil Department.

A suitable set of communion plate. Price not to exceed Rs. 150.
A safe for custody of ditto, which might also be used for records.
Altar cover of red embroidered cloth. Price not to exceed Rs. 150.
Fair linen cloths and napkins. Price not to exceed Rs. 35. } May be bought in India.
Bibles and prayer books for the Clergymen. Price not to exceed Rs. 50. } May be bought in India.
All other charges should be met by the congregation.

BY THE PUBLIC WORKS DEPARTMENT.

Appliances to seat the congregation and allow them to kneel in decent comfort.
Communion-table and rails.
Pulpit.
Reading-desk with kneeling-stool. This should be simply a desk (however appropriately shaped), and not an enclosure, expensive from its size, and occupying needless space.
Font and cover.
One Almirah, one table, and two chairs for the vestry.
One altar chair.
One lectern.
Punkahs, complete, and when necessary thermantidotes.
Suitable apparatus for lighting the church.
One bell to summon the congregation to divine service, at a cost not exceeding Rs. 300 for a first class church, and Rs. 200 for a second class church.
Chicks or bamboo blinds when absolutely necessary.

Salary Bills of Native Doctors.

No. 66.] [23.—MEDICAL.

A separate salary Bill is required for each Native Doctor or Hospital Assistant. Special forms are supplied for these bills.

LOCAL FUNDS' ACCOUNTS.

General Circular.

No. 67.] [LOCAL FUNDS.

1. The following Circular deals with the Local Funds transactions at treasuries generally, the accounts to be kept at the treasuries, and the returns to be made to the Accountant General, and to be received from him. Circulars 68 to 73 deal with special parts of the same subject.

Enumeration of Local Funds.

2. The list given in appendix D shews the only receipts and expenditure now accounted for as Local Funds. Such receipts and expenditure as Pounds, Circuit Houses, Staging Bungalows, &c., are not Local Funds but part of the General Account of Government.

3. No new Local Fund may be opened without sanction of the Accountant General, nor is it permissible without similar sanction to open a new personal deposit account, except for a ward's or attached estate, or under

Circular No. 73 (Trust Funds). When a collector has any new transactions which he thinks should be dealt with as a Local Fund, he should therefore take instructions.

4. In the funds marked B, the nature of the receipts must be specified in the returns to the Accountant General, and the charges must be drawn on bills setting forth their nature. The charges are regulated and limited by ordinary Budget Rules. In the funds marked C, the nature of the receipts need not be specified, and the charges may be drawn by chèque or receipt without specification of kind.

Treasury Accounts.

5. In the cases of the funds marked (*a*), the transactions at district treasuries should be taken direct into the cash book and shewn separately in the cash account and lists of payments; but at Hooghly Treasury all transactions of the Mohsin Fund, except education charges, are to be shewn in a separate column of the Local Fund Schedule, hereinafter prescribed.

6. When Fund or other deductions are made from a salary paid from a Local Fund, the charge should be taken against the Local Fund *gross*, and the deduction separately credited to Government.

7. Local Fund Registers will be kept at each treasury, both on the receipt and on the expenditure sides, in which a separate column will be set aside for each fund not mentioned in the last rule, and from which the totals will be taken in the usual way to cash book, cash account, and lists of payments. If at any treasury the funds are so numerous that more than one register is necessary, then it is best to separate them by classes, so that all the Municipal Funds may be in one register, and so on.

8. Attention is drawn to the necessity in the case of Local Funds, of distinctly specifying all receipts in the cash account as receipts of the particular Fund, and heading all bills as chargeable to the particular Fund. The administrator of a Fund should take care that the account of it passes correctly, not only into his own books, but into those of the Accountant General.

Adjustment of Cesses.

9. It will be remembered that cesses are not credited direct to the Road Fund, but in a separate register, which distinguishes collections of the district from collections for other districts. The collections of the district are distributed at the end of the month; so much of the total being credited in the Road Fund column of the Local Fund Register, and so much in the cash book as Public Works cess. This distribution is made roughly in the first place, and any inaccuracy in it is corrected, not by altering the figures already brought to book, but by a deduction or addition effected in making out the distribution of a subsequent month. Cesses collected for other districts are sent, by a monthly transfer receipt, to the district to which they belong, where, on realization of the transfer receipt, they are credited in the same way as if they had been paid into the treasury direct. See Circulars 49 and 50.

Returns to Accountant-General.

10. At the end of the month the total receipts under each fund must either be separately shewn in the cash account, or a single total being given in the cash account for all Local Funds, a separate schedule must be appended, working up to this total, and distributing it among the funds to which it belongs.

11. Upon the expenditure side a single total will be shown in each list of payments, which will be distributed as follows:—First, in the cases of the funds marked C (except the District Road Fund), either the vouchers of the month may be surrendered and a consolidated receipt, covering the whole payments of the month, obtained from the administrator of the fund; or, if this is not done, the separate vouchers must be sent to the Accountant General. In the case of the District Road Fund, and of all the funds marked B, the separate vouchers are required to be sent to the Accountant General, those of each fund being separately pinned together. For cases in which consolidated receipts are given, a schedule, or list appended to the list of payments, will shew the total appertaining to each fund. For cases in which the vouchers are sent up in detail, the schedule will be in columns—one column for each fund—and each

voucher will be entered in its proper column, a total being made for each fund, and another for the whole schedule. The total of the list of consolidated vouchers being added to this will produce the figure which passes into the list of payments.

Plus and Minus Memoranda.

12. For each fund enumerated in Class I of Appendix D, the Treasury Officer must make up and send a plus and minus memorandum. There have been so many misunderstandings regarding these memoranda, that special attention is required to the following instructions.

13. The treasury officer records in his accounts merely the amounts credited and debited to the various funds, and the balances do not anywhere appear. The Accountant General's accounts are balanced accounts, and the balances are shewn in them. The treasury officer therefore keeps a memorandum, intended to inform him of what the balance shewn in the Accountant General's account is, which therefore has no authority in itself, but is correct or incorrect according as it agrees or does not agree with the balanced account of the Accountant General.

14. In making up his plus and minus memorandum, the treasury officer has to look only to the amounts which he has actually credited and actually debited in the treasury accounts against the fund concerned. He has nothing whatever to do with the question whether the amounts so credited and debited are or are not correct; a fund is increased by Rs. 1,000 credited to it, whether it was entitled to the credit or not; and, similarly, if a charge which should have gone to the fund is by any error otherwise taken in the treasury account, then the Fund balance is not diminished by it.

15. Nor has the treasury officer any concern with the accounts kept, or the balances claimed by the officer who administers the fund, and he must absolutely refuse to alter his memorandum on the requisition of any such officer; if the officer finds that there is an error in the *accounts*, he can take the proper means of correcting it, and thus (but only thus) procure a correction of his balance.

16. The treasury officer, therefore, in his plus and minus memorandum, must therefore (1) take the closing balance of last month, (2) add to it exactly the amount shewn in his cash account or Local Fund Schedule, as receipts, without in any way altering it, (3) deduct similarly what is shewn as expenditure.

17. As all this can and should be done without reference to the administrator of the fund, the memorandum should be drawn up as soon as the cash account is complete and should be submitted along with it.

Certificates to Administrators.

18. A treasury officer may communicate to the administrator of a fund the amounts which he has credited or debited to it, but is prohibited from officially communicating or certifying any balance which has not been previously certified to him by the Accountant General. The District Road Fund, Circular 70, is the only exception.

Corrections.

19. The credits and debits shewn in the treasury accounts are final so far as the particular month is concerned; any merely clerical error, if reported in time, can be corrected (see Circular 43); but errors of another kind must either be specially reported with full particulars, for orders, pending the receipt of which the incorrect figures must be allowed to stand, or must be corrected by an actual transaction of adjustment, passing through the treasury accounts of the month in which it occurs. For example, if it is brought to the treasury officer's notice that he has credited to Fund B a receipt which ought to have gone to Fund A, he can, upon a voucher stating the nature of the transaction, charge the amount to Fund B, and credit it to Fund A; and so if he finds charges wrongly taken; but this of course must be done in the *accounts*, and not only in the plus and minus memorandum.

20. It is the duty of the administrator of the fund to see that his own fund, and not any other, gets proper debit and credit in the treasury accounts; and he must remember that when a receipt of his fund is paid into the treasury, if it is credited to another fund than his

own, it is the same as if it were not received by him, and he ought not to shew it, in his own accounts, as a receipt until he has procured the necessary correction transferring it to his fund. So if he is debited with a charge which should have gone elsewhere, he must accept the fact of the charge, until he has had it transferred out of his account.

Account rendered by Accountant General.

21. The Accountant General will communicate every quarter the balances and accounts of all the funds in Class I, except Nos. 1, 2 and 3, regarding which other arrangements are in force. These will be sent to the treasury officer, who, after noting the balance and comparing it with that shewn in his memorandum, will send it to the administrator of the fund.

22. Regarding these, it must be noted that, whether or not they are accepted by the administrator of the fund as correct, the fact that they are the actual accounts cannot be questioned. Moreover, however incorrect they may be, the Accountant General cannot *alter* them, though he may in the accounts of a subsequent month make an adjustment so as to effect a correction of the balance. If it is pointed out that they differ from the figures sent in by the treasury officer, then the Accountant General will make the necessary adjustment; but if the alleged error is in the account of the treasury officer, then it must be corrected as above shewn. In short, accounts once recorded must be accepted as facts, whether they are right or wrong, and corrections may be made by adjustment only and not by alteration.

MUNICIPAL FUNDS.

No 68.] [MUNICIPAL FUNDS.

The following rules prescribe the method to be adopted in passing through the treasury accounts the receipts and payments of Municipalities, Unions and Stations created under Act V (B. C.) of 1876 :—

1. Appendix ~~7~~ E contains a list of Municipalities and Unions, and it is requested that the numbers, as well as the names, of Municipalities and Unions, be

always entered in vouchers, receipts, accounts, &c., in the Treasury. Thus, in Nuddea, the name which will appear in the Treasury will not be "Municipality of Krishnaghur" "Union of Chogda," but "Municipality No. 3 Krishnaghur," "Municipality No. , , Chogda." Treasury officers will please see that this is strictly carried out, as it is part of the system under which the Accountant General is able to keep separate accounts for each Municipality and Union.

2. It must be clearly borne in mind that the account of these funds with the treasury is a banking account, and that the treasury officer, as such, should have no more knowledge of, and no more record of, their transactions than of the transactions of any Ward's Estate which may be in the Collector's charge. He will receive all money paid in on account of these funds, and within their balances honor all cheques drawn by the officers empowered by law to do so.

Receipts.

3. Treasury officers will receive all sums of money paid into the treasury on account of these funds, and will grant a receipt in the pass book which must invariably accompany each remittance. On these occasions also, the payments made on cheques will be entered in the pass book from the account of each fund which is kept in the treasury in A. G. B. form No. 64, *vide* paragraph 7.

Payments.

4. Money can be withdrawn from the treasury on account of these funds only upon cheques signed by the Chairman or Vice-Chairman for sums not above Rs. 500 in the case of a 1st class municipality, and not above Rs. 200 in the case of a 2nd class municipality; all cheques for larger sums being signed by both of the said officers or by one of them and another Commissioner. In the case of unions and stations, the cheques must, in the former case, be signed by the Magistrate or sub-divisional officer, and in the latter case by the person or persons appointed by the Commissioners. The treasury officer will honor all cheques drawn by the officers empowered by the Act to sign them up to the available balance of the fund. Payments in excess of

the balance at credit of the fund cannot be made except upon special authority.

5. Under section 173 of the Act, the District Superintendent of Police is to draw the wages of policemen employed within the limits of municipalities, unions and stations; and in order to maintain the necessary distinction between municipal policemen and the regular district force, it has been arranged with the Inspector General of Police that the pay of such policemen shall be drawn by the District Superintendent of Police in separate bills.

6. There will be a separate bill for each municipality, union or station concerned, and the District Superintendent will present his bills in the first instance to the officer charged with the administration of the funds, who will grant him a cheque for the same on the treasury and retain the bill. The policemen will be paid by the District Superintendent from the proceeds of the cheques, police superannuation recoveries from such policemen being paid into the treasury *in cash* by the District Superintendent. Such receipts should be credited in the Schedule of Police receipts.

Accounts.

7. The transactions of each municipality, union and station are to be kept quite distinct, and on no account may the transactions of two or more funds be lumped together. The transactions of these funds will in the first instance be entered in A. G. B. No. 64, of which a sufficient number of sheets should be bound up into a volume and successive pages assigned to the several accounts. It will not be necessary to transfer the accounts to a new volume with a new year; but if there be no page available when it is necessary to open a new account or carry forward an old one, all accounts should be simultaneously carried forward to a new volume.

8. Each account will have its own ledger page of which the form provides, besides a column for date of transaction, one for receipts, one for payments, and a third to show the balance after each transaction, with space for the treasury officer's initials. Herein the receipts will be entered in regular order without being

numbered; similarly, the disbursements, made not from any one particular item, but from the aggregate balance in hand, will be entered as they are made without further remarks.

9. From these ledgers the daily total of receipts and payments will be carried into a register (A. G. B. Form No. 98), from which the daily total only will be carried to the cash book, the monthly total of receipts to the cash account, the charges between the 1st and the 10th of a month to the 1st list of payments, and those from the 11th to the end of the month to the 2nd list of payments, though with the cash account and 2nd list must be submitted a detail of the separate accounts in A. G. B. Form No. 3, showing the gross payment on account of each fund, the charge being supported by a consolidated receipt in A. G. B. Form No. 141, given by the administrator of each fund in exchange for the paid cheques surrendered. In these forms of account, which are the same as those in which personal deposit transactions are recorded, the words personal ledger, wherever they occur, should be altered to municipal, union or station fund account.

10. As the register (A. G. B. Form No. 3) of these funds which is to accompany the cash account and 2nd list of payments is in the form of a *plus* and *minus* memorandum, it will be unnecessary to show these receipts, payments, and balances in the *Plus* and *Minus* memorandum at foot of the cash account.

11. Nothing in these rules is to be considered as in any way interfering with the present practice of preparing and checking the account of local funds in the offices of the District Magistrates. The Government of Bengal has ordered that this is to continue until the issue of further orders on the subject.

DISTRICT ROAD FUND.

No. 69.] [ROAD FUND.

The following rules regulate the record and check of the transactions of District Road Funds in local Treasuries.

[DISTRICT ROAD FUND.

Treasury account.

2. The District Road Fund Account at a District Treasury is merely a deposit account, and the action of the Treasury Officer in reference to it is confined to seeing that the account is operated upon in accordance with these rules, and that the balance is not overdrawn.—See paragraph 4.

Payments on cheques only.

3. Payments may be made at a District Treasury from a District Road Fund only on cheques, and these cheques may be signed by the Vice-Chairman alone when drawn for sums of less than Rs. 100, but for larger sums they must bear the signature of both Chairman and Vice-Chairman, unless, for a reason explained upon the cheque, the latter is unable to sign; and they must be stamped prior to issue at the cost of the fund when drawn for more than Rs. 20.

4. The Treasury Officer is responsible that the amount of every cheque which he passes for payment can either be met from the balance at credit of the fund on the Treasury Books, or is within the amount by which the balance of the fund may have been specially authorized to be overdrawn.—See paragraph 11.

Pass Book.

5. To facilitate this check, the transactions of the District Road Fund must be entered in a separate account in the form of a Pass Book, besides being recorded in the Treasury Cash Book, and this Pass Book should be carefully written up by the Accountant as each receipt or payment on account of the fund is entered on the Treasury Books. The Pass Book should be balanced at the end of each day, and signed by the Treasury Officer after comparison with the Treasury Accounts. The balance then will be carried forward to next day. This Pass Book will be regarded as the separate account which, under section 84 of the Act, has to be kept by the Collector.

6. Another copy of the Pass Book should remain in possession of the Chairman of the Fund, and should accompany all cash remittances which he sends to the

Treasury in addition to the usual chalan, the receipt of each remittance being duly acknowledged in this Pass Book by the initials of the Treasury Officer. The entries in this Pass Book are to be made by the Treasury establishment and not by the Road Fund establishment.

Balance of Pass Books at the end of each month.

7. The Chairman's Pass Book is the account of the Treasury transactions in connection with the fund, which has to be rendered by the Collector under section 86 of the Act. It should be written up from the Treasury or duplicate Pass Book whenever it is sent to the Treasury; and the Treasury Officer should be careful to see that it is sent in at the end of every month to be formally closed and the balance stated at length under the signature in full of the Treasury Officer.

Agreement of Pass Book.

8. As the Chairmen and Committees have no payments or receipts of money except through the Treasury, and as the Pass Book contains the record of all payments and receipts in the Treasury, the Chairman's accounts kept under section 87 of Act X of 1871 ought to agree with it. But it is the duty of the Chairman to see to this agreement; and any alterations or corrections which he thinks should be made in the Pass Book, can only be made by the Treasury Officer at his instance, and, of course, not unless they are in accordance with fact and with the Treasury accounts. No signature or acknowledgment of correctness will be taken from the Chairman, but he will be understood to accept the Pass Book as correct, unless he makes any specific objection, and takes measures to have it corrected.

Classification of receipts.

9. Every payment into a Treasury to credit of a District Road Fund should be accompanied by a chalan bearing the signature or initials, in the case of Road cess collections, of some officer authorized to act on the part of the Collector in the Road Cess Department, and in the case of other receipts, of the Chairman of the District Road Fund, or some officer duly authorized to

act on his behalf. The chalan should show clearly the nature of the remittance, such as Road Cess, Ferry Tolls, &c., and should name the person authorized to make the payment. The Treasury has no concern with the details of the individual accounts (the jumma-wasil-bakee) of the assessment of the Road Fund revenue, or of other debts. For these accounts the Collector in the Road Cess Department or the Chairman of the Fund must provide as directed by section 87 of the Act.

Government grants.

10. Government grants-in-aid of District Road Funds should be drawn from the Treasury upon bills signed by the Chairman and credited to the account of the Fund, and in the Pass-Book of the Fund, the No. and date of the authority must be cited in the bill. The periodical grant for establishment is to be drawn in half yearly instalments which fall due upon July 1st and January 1st of each year, and cover the half years April to September, and October to March, respectively.

11. Whenever a District Road Fund is authorized by the Government to receive advances from the Treasury, it will be permitted to overdraw its account at the Treasury to the amount of the authorized advance, and special instructions on the subject will be issued from this Office on each occasion. No entry will be made in either the Pass Book or Treasury Cash Book on receipt of these instructions, which will merely be noted for guidance by the Treasury Officer, and will indicate the limit beyond which overdrawals should not be permitted.

Branch Committee at Sub-divisions.

12. The following method will be observed in order to supply Branch Committees with funds at Sub-divisional Treasuries. On the application of the proper officer of the District Committee, the Treasury Officer will from time to time authorize the Sub-divisional Officer to cash the cheques of the Branch Committee up to a definite amount. This authorization will not be entered as a debit in the accounts or in the Pass Book, but a careful note will be kept of the amounts authorized as a memorandum outside of the accounts; and the balance available for Road Fund payments at the Sudder Trea-

sury will, for the purpose indicated in paragraph 2, be regarded as reduced to that extent, though no actual entry in reduction of the balance will appear in the accounts.

Incorporation in Sudder Pass Book.

13. The cheques of a Branch Committee will be signed by the Chairman or Vice-Chairman in the manner described in paragraph 3, and will be charged on payment in the daily return of the Sub-division to the Sudder Treasury. Only the payments so reported will be entered in the Pass Book of the District Road Fund (see paragraph 5), and this will be done as the sub-divisional transactions of the day are incorporated in the Sudder Cash Book. Both the Pass Book and the *Plus* and *Minus* Memorandum will show the consolidated account of the Road Fund of the district, and not merely that of the Central District Committee.

Branch Committee's Pass Book.

14. The account of each Branch Committee will be kept by the Sub-divisional officer concerned in a separate Pass Book, in which will be credited only the amount placed at the disposal of the Branch Committee by the Sudder Treasury from time to time under paragraph 12.

Receipts at Sub-divisional Treasuries on account of the Road Fund are not to be credited in the Sub-divisional Pass Book. But when they are incorporated in the Sudder Treasury Account, they will be entered in the Sudder Pass Book.

Payments on account of Branch Committees will be made on cheques only, and the amounts of all cheques paid will be posted daily in the Pass Book from the Sub-divisional Cash Book, and the balance remaining entered in full, and checked and initialled by the Sub-divisional Officer. Care must be taken by the Sub-divisional Officer that the Pass Book account is not overdrawn, and he must send the Pass Book monthly to the Chairman of the Branch Committee for verification.

No. 70.] Verification of Road Fund Balance. [ROAD FUND.

In accordance with instructions received from the Government of Bengal regarding the check and com-

[DISTRICT ROAD FUND.

parison of balances of the District Road Funds, the treasury officer is to send to the chairman immediately after the close of each month's accounts a certificate in the following form :—

Abstract of Road Fund Account for the month of in the Treasury of

	Rs. A. P.		Rs. A. P.
1. Balance brought forward from last month ...		4. Debited in cash account of the month ...	
2. Credited in cash account of this month ...		5. Other debits as per Accountant General's No. , dated	
3. Other credits as per Accountant General's No. , dated		6. Balance at end of month ...	
GRAND TOTAL...		GRAND TOTAL ...	

(Signed)

Entry 1 must correspond exactly with entry 6 of last month.

Entries 2 and 4 must not in any respect differ from the figures of the cash account, and must not take account of any adjustments outside the cash account, or any intended corrections. Any such adjustments or corrections may be admitted only after definite report to, and acceptance by, the Accountant General, and will be entered under 3 or 5 after the authority to enter them has been r eceived.

The two grand totals must agree.

2. A treasury officer will incur serious responsibility if he certifies figures different from those which appear in his accounts, his duty being to state what the balance actually is according to the receipts and payments *as brought to account*, and without reference to any claims as to what it ought to be.

Estates Improvement Fund.

No. 71.] [LOCAL FUNDS.

The following instructions regarding the Estates Improvement Fund are issued with the sanction of the

[LOCAL FUNDS.

Board of Revenue, and are supplementary to those already issued by the Board :—

2. Under existing rules, this Fund has to advance the cesses payable by Government estates. These charges will be drawn up in the form of a bill, passed by the Road Cess Department, and headed "Payable by Estates Improvement Fund," on the presentation of which at the Treasury the amount will be entered as a charge of the Fund, and credited in the same way as cesses upon other estates.

3. Charges against the Fund on account of primary education will be paid upon bills signed or countersigned by the Magistrate, and headed "Payable by Estates Improvement Fund." It is not correct to draw from the Fund the whole amount of the assignment and credit it again as an educational receipt, or in any other way; the actual charges as incurred must be brought against the Fund, the unspent amounts remaining in the Fund until they are required in the same or in some subsequent quarter or year.

4. The assignments for Miscellaneous Local Improvements will be treated in the same way, that is, the bill for the charges actually incurred must be brought against the Fund. If any part of this assignment is handed over to the Road Fund Committee for expenditure, then the amount so handed over should be drawn in a bill, and again credited as a receipt of the Road Fund.

Litigation and Wards' Institution Funds.

No. 72.] [LOCAL FUNDS.

It has been arranged with the Legal Remembrancer that the Litigation Fund, formed under Board's Circular No, 13 of November 1874, shall be transferred to the Government account; and be drawn upon by cheque signed by the Legal Remembrancer. The same arrangement has been made with the Board of Revenue regarding the Ward's Institution Fund.

2. Accordingly, when the Legal Remembrancer or the Secretary to the Board notifies to a Collector that money is required for the purposes of the Fund, the

[LOCAL FUNDS.

Transactions with Treasury.

8. All receipts must be passed on to the treasury *at once*; it is only in the case of officers who are not in immediate communication with a treasury or sub-treasury, and in the case of Savings Bank accounts which are open only on one day of each week, that the entries in columns (4) and (5) on the receipt side will not be simultaneous. All payments will be made by orders on the treasury or sub-treasury. The receipts will be credited to and the charges taken against the treasury account of the Fund, without any further specification of their nature.

9. Forms for the receipt and payment of money under Savings Bank Rules are available at each treasury, and special cheque forms will also be supplied to treasury officers for use and distribution in connection with the personal ledger form of account.

10. A pass book may be used if the officer who administers the Trust Funds has not personal access to the treasury accounts. The pass book should be initialled by treasury officer and periodically agreed with the treasury record.

Balancing of Accounts.

11. The Administrator's account must be opened and closed every month. "Opening an account" means bringing down, as the first receipt, the balance over from last month; "closing an account" means summing the two sides (including opening balance on receipt side), writing the closing balance below the total of the expenditure side, and adding so as to produce the same "grand total" on both sides. This must be done whether or not there have been transactions during the month.

12. In balancing the account, the figures of column 5 of the receipt side, and not those of column 4, should be used. If there are any items in column 4, not yet carried into column 5 (that is, not yet credited in the treasury), they should be repeated in the new month's account until they are carried into column 5, and so into the balance of the treasury account.

13. The balance must be compared with that shewn in the treasury account, and the words "agreed with treasury account" added and signed by the administrator.

14. Officers are warned against making adjustments or corrections of these accounts by simply altering these balances—a practice which inevitably leads to confusion. The transfer of an amount from one fund to another, or of a fund from one officer to another, must be effected by an actual transaction of receipt or payment, and not by a mere change of stated balance.

Accounts at Calcutta.

15. In the case of an officer stationed at the Presidency, the money will be paid into, and drawn from, a separate account in the banking department of the Bank of Bengal, which the officer may cause to be opened, under the usual rules of that institution, and designated "*Officer's* Trust Funds."

16. As that institution will not ordinarily allow a number of petty accounts in the name of the same officer, the officer must use this single deposit account for the whole of the Trust Funds which are under his administration. It therefore becomes necessary for him to keep, besides an account for each fund, a general account for *all* his funds. This account will be in the same form, except that, in lieu of "particulars," the name of the special fund only need be entered.

17. The general account must be closed each month at the same time as the separate accounts; and the correctness of the accounts must be tested by copying the separate balances below the general account, and seeing if their sum agrees, as it should, with the general balance. The general balance will then be certified as "agreed with Bank Pass Book."

18. An officer who administers only one fund need keep only the separate account, as in his case the separate and the general account would be the same.

19. To obviate the necessity of drawing cheques for small amounts, petty payments might be made from the officer's ordinary permanent advance, and afterwards recovered in bulk by a single cheque covering them all. In this case they would be recorded in an inner column of the account, of which the total amount would be transferred to the outer column when the cheque was drawn against the Bank account.

20. Or a cash balance being kept in addition to a bank balance, the general account might be divided into two columns, an inner one showing cash transactions and cash balance, and on outer one showing bank transactions and bank balance. The division in this case is necessary only in the general account and not in the separate ones. Money drawn from the bank to replenish the cash balance would be charged in the outer column of the charge side, and received in the inner column of the receipt side.

Investments.

21. When an administering officer desires to invest part of his balance, he should send the estimated cost of the investment (and a little more) to the Secretary and Treasurer, Bank of Bengal, requesting that the security may be endorsed to the Financial Secretary to the Government of Bengal, and the Accountant General, Bengal, jointly, and delivered to the Accountant General. The Accountant General should be advised of the intended investment, and of the fund to which it belongs, and his formal receipt awaited. The unused balance of the amount remitted will be returned by the Bank.

On investments of funds of a public nature (Educational Funds, Hospital Funds, &c.,) the bank charge no commission, but may of course recover any outlay in the form of brokerage.

Embankment Advances.

No. 74.] [CODE, V II, 6.

The Government of India. having directed that the adjustment of the expenditure incurred under the Bengal Embankment Act VI (B. C.) of 1873, shall be carried out in the Civil Department instead of in the Public Works Department as heretofore, the following rules, prescribing the method in which the recoveries are to be passed through the Government accounts, are issued.

2. The estimates on which expenditure is to be incurred will be drawn up in the Public Works Department, will be countersigned by the Superintending Engineer, and will be sanctioned by the Collector. The expenditure on these embankments will be incurred partly by the Executive Engineer, and partly by the Civil Department, the expenditure incurred by the Civil Department being only in respect of compensation costs and expenses under and incidental to any proceedings

taken under Parts II and V of the Act, including costs of all surveys and plans. On the vouchers on which such expenditure is incurred it will be distinctly stated that the payments are on account of Zemindaree Embankments.

3. The expenditure incurred by the Executive Engineer will be met, in the first instance, from the funds of the Public Works Department; but as soon as the work is completed, he will render an account of the actual expenses to the Collector; and after orders have been passed by the latter admitting the expenditure under sections 38 and 39 of the Act, he will write off the expenditure on the Collector's orders from his accounts.

4. As the expenditure is accepted, the Collector will enter the amount in a register showing the following columns in which he should include the payments which he makes himself, and see to the recovery of the total outlays :—

Voucher of payment or orders accepting the expenditure of the Public Works Department.	Date No.
Nature of charge	
Amount	
Apportionment ...	Estate Amount
Recoveries on account of ...	Date Interest Principal Period of interest
Balance at close of each quarter	

5. Recoveries on account of Zemindaree Embankments after being noted in the register, will be credited in a separate register in the Treasury, the daily total of which will be carried to the Cash Book, and the monthly total to the Cash Account.

6. In this register a column is provided for the record of the interest due, and it must be borne in mind that the interest due is the first charge on any sum recovered. No portion of such sum can be taken in reduction of the principal as long as any balance is due on account of interest.

7. The dates on which the instalments recoverable from Zemindars are payable are, in the case of Zemin-

dars, the dates fixed for the payment of revenues, and, in the case of proprietors, the dates fixed as last days for the payment of Patni rents under Regulation VIII of 1819. The rate of interest chargeable on sums paid as compensation referred to in section 39, and on the unpaid balance of the amount apportioned to any estate or tenure under section 47, has been fixed by the local Government at 5 per cent. per annum.

8. Rents for lands appertaining to Embankments, whether Government or Zemindaree, are to be realized by the Collector of the District, but will be treated differently in the Treasury Accounts. In the former case the amount is to be shown as Public Works revenue, and must be credited in the body of the cash account, and in the second case it is to be taken as a reduction of the outlay to be recovered, and will therefore be credited in the same manner as actual recoveries.

9. A *plus* and *minus* memorandum should be opened, in which the total payments made by the Collector each month and the expenditure accepted by him from the accounts of the Executive Engineer, should be added, (the latter in a distinct entry with the number and date of the order admitting it), and the recoveries deducted with the opening and closing balances. If any recoveries be made on account of another district, they should not be mixed up with the collections of the district in which they are made, nor deducted from the *plus* and *minus* memorandum, but separately credited in the cash account with the name of the district to which they belong, an intimation being sent to the Collector of the district concerned for note and deduction in his register and *plus* and *minus* memorandum. In the same way, if any money be deposited in the treasury for work to be executed in connection with any Government embankment, it should be credited in the body of the cash account with a specification that the embankment is Government and not Zemindary.

10. On March 31st of each year, a detailed statement should be prepared from the register in paragraph 4, and submitted to the Accountant General, showing the number, date, and balance of each order remaining due to Government, with explanation why it is outstanding. The total of this statement must be agreed with the balance of the *plus* and *minus* memorandum.

[EMBANKMENT ADVANCES.

CONTINUATION OF

CIRCULARS

OF

THE ACCOUNTANT GENERAL, BENGAL.

Local and Municipal Fund Accounts.

No. 75.] [LOCAL FUNDS.

I find, from several letters that have reached me, that I have failed to make clear the regulation of local and municipal fund accounts, and I therefore repeat the instructions already given.

2. First, then, the Accountant-General and the Treasury Officer do not deal with the Administrator's Account of the fund, but only with the money paid into and drawn from the treasury *on account of the fund.*

3. The account kept upon my books is the final and authoritative one of the treasury receipts and payments on account of the fund, and the administrator should therefore be careful that all receipts and payments on account of his fund pass correctly into my books, just as a depositor does with his banker's pass-book.

4. To enable him to do so, I send him a quarterly balanced account.

5. This account is sent for information, and not for verification; therefore it is of no use to tell me that

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it is accepted, or that it agrees with or differs from the local accounts; or to send me local figures and say these are the local accounts.

6. Again, as the quarterly account, if correctly copied from my books, cannot possibly be altered, it is of no use to ask me on any ground to send a revised account.

7. The administrator may therefore object to the quarterly account only on the following grounds (see Government Order, *Gazette* of January 8th 1879, page 20):

(*a*) that some specified receipt has not been credited, or has been excess-credited.

(*b*) that some specified charge has not been debited, or has been excess-debited.

The balance must not be objected to; it is the mere arithmetical outcome of the credits and debits; and it is to them that objection should be raised, and not to the balance which necessarily follows from them.

8. When an objection is made of the kind described in paragraph 7, it may have arisen either

(*a*) by an original wrong credit or debit in the treasury account sent to me.

(*b*) by an error in the compilation in my office of the account.

The objection should therefore be addressed to the Treasury Officer, in order that in forwarding it to me he may compare the allegation with his own original account.

9. All objections thus made I shall investigate and either explain or adjust.

10. It must be clearly understood that the adjustment cannot be made by alteration or revision of the original quarterly account, which, as above said, is final and inalterable. The adjustment is made by introducing a new debit or credit, in correction of the original error, in the month whose accounts are being made up at the time when the adjustment is made. Thus, if I make the correction in the course of the month of February, it will probably be made in the account of January, and will therefore appear in the fourth quarterly account, though it may be a correction of the figures of the first or second.

Treasury Plus and Minus Memoranda.

No. 76.] [LOCAL FUNDS.

Treasury Officers are reminded that they have no concern, as treasury officers, with the administrator's accounts of local funds. The plus and minus memoranda which they are required to maintain and submit (see Circular 67) are meant to be memoranda, not of what the administrator claims or alleges, but of what my account shews.

2. They are therefore to draw them up, in the first place, simply by adding to the balance of the former month the credits shewn in their own accounts, and deducting the debits; and to correct the balance, in the second place, up to, and so as to agree with, the quarterly account rendered by me to the administrator, which is sent through the Collector for this purpose.

3. They need not concern themselves with the *reason* for any correction, as that is entirely a matter between me and the administrator.

Receipts for Price of Service Stamps.

No. 77.] [CODE XI, 5.

Receipts for money paid into a Treasury or Sub-Treasury for purchase of service stamps must be upon a printed form, filled up entirely by officials of the treasury. The printed forms must not be made accessible to other officers.

The Superintendent of Stationery has been asked to send 200 forms to each Treasury, and, as the use of any other form may give rise to correspondence and enquiries, you will be careful to keep yourself properly supplied.

Trust Fund Accounts.

No. 78.] [TRUST FUNDS.

Attention is drawn to the provisions of Circular 73, according to which the Treasury officer should maintain a personal ledger account for *each* Trust Fund deposited

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with him, and not only one for each group of funds under the administration of the same officer.

2. It should be noted also that Trust Funds are to be opened only with the sanction of this office, and that there is no use of opening a fund for a single exceptional receipt, but only if the account is likely to extend over some time.

3. In opening a Fund, or any other account, the existing balance must be brought in as a receipt, by being actually paid into the treasury as such. In a new account the opening balance is necessarily *nil*.

BENGAL SECRETARIAT LIBRARY

APPENDIX A.

SECTIONS OF ESTABLISHMENTS.

N. B.- A separate bill must be drawn for each of the departments in column 2, and each section must be exhibited distinctly both in the Annual Establishment Return (Form 3, Civil Account Code) and in the bill, the totals of money columns being struck for each section in both.

Temporary Establishment should always be drawn in a separate bill.

Drawing Officer,	Department or Office.	Sections into which each bill should be divided.	What should be included in each section.
Superintendent of Survey.	Demarcation Survey Establishment.	Surveyors and Assistant Surveyors.	Surveyors and Assistant Surveyors.
		English Branch ...	Clerks and servants.
		Vernacular Branch ...	Mohurirs.
		Field Establishment ..	Ameens, Mohurirs, Measurers, Chainmen, Guards, Servants, &c.
Settlement Officer	Land Settlement ...	Settlement Officer's Establishment.	English and Vernacular Departments.
		Deputy Collector's Establishment.	Mohurirs and peons with names of the Deputy Collectors.
		Field Establishment ...	Same as demarcation Survey.
		Establishment for writing Jummabundee papers.	
Collector or Deputy Commissioner.	Land Revenue ...	English Department .	Clerks, servants, and half the number of orderly peons (Chaprasees) allowed to the Magistrate-Collector, the remaining half being drawn in the Magistrate's Establishment.
		Vernacular Department	Sheristadar, Peshkar, Record-keeper, Accountant, Towjee Nawis and all Mohurirs, whether attached to the General, Account, Towjee or Record Branch.
		Treasury Department	Treasurer and Potdars.
		Joint Magistrate and Deputy Collector.—(Name to be stated.)	Mohurir, if any specially sanctioned, and 2 orderly peons.
		Assistant Magistrate and Assistant Collector.—(Name to be stated.)	Mohurirs and one peon.
		Deputy Magistrate and Deputy Collector.—(Name to be stated.)	Mohurirs and one orderly peon.
		Process Establishment	Nazir, Bukshi and regular Process-Servers.
		Process Establishment (Temporary.)	Extra Process-Servers.

Sections of Establishments—(continued.)

Drawing Officer.	Department or Office.	Sections into which each bill should be divided.	What should be included in each section.
Collector or Deputy Commissioner.	Sub-Divisional Establishment.	Canongoes and Surveyors.	
		Chainmen and Messengers.	
	Charges on account of Government Estates.	Tehsil Establishment ...	
	Land Registration ...	Establishment	Clerks, Mohurirs, &c.
	Partition ...	Do.	
	Stamp ...	Do. ...	Stamp Darogah, Mohurir, or any establishment for the sale of stamps.
	Excise ...	Preventive Officers ...	Detective Inspectors and their peons in Patna, Dacca, Rajshahye, and 24-Pergunnahs.
		Preventive Inspectors and Darogahs.	Detective Darogahs and their peons.
		Sudder Clerks and servants.	Clerks, Mohurirs and peons at the head office.
		Distillery Establishment	Darogahs, Mohurirs and peons at other than the head office.
	License tax ...	Circle officers and Establishment.	Circle officers, Mohurirs and peons.
Sub-Divisional Officer.	Establishment at Sub-Divisions.	Establishment ...	Head Clerk and Sheristadar, Mohurirs, orderly peons and servants.
		Process Establishment	Process-Servers.
Collector of Customs.	Customs ...	Clerks and servants ...	
		Boat Establishment ...	
		Appraising Establishment.	
		Export Department ...	
		Import " ...	
		Cashier's " ..	
		Account " ...	
		Miscellaneous Department.	
		Statistical Department	
		Bonding Establishment	
	Preventive Establishment.	Inspectors.	
		Preventive Officers.	
		Clerks and servants.	
		Boat Establishment.	
	Wharf Establishment.	Wharf officers and servants.	
		Boat Establishment.	
	Salt Department ...	Intendants.	
		Clerks, servants and guards.	
		Inspectors and Assistant Inspectors.	

Sections of Establishments—(continued.)

Drawing Officer.	Department or Office.	Sections into which each bill should be divided.	What should be included in each section.
Collector ..	Inland Customs, Behar.	Inspectors and Deputy Inspectors.	Inspectors and Deputy Inspectors. *N. B*—Horse allowance to be shewn separately.
		Mooshriffs ...	Mooshriffs.
		Kotegusts, clerks, and servants.	Kotegusts, clerks, and peons.
Opium Agent ...	Agent's Establishment.	English Department.	
		Vernacular ,,	
		Godown ,,	
		Evaporatory and Laboratory Department.	
		Factory Department.	
		Chest ,,	
		Press ,,	
		Fire Brigade.	
		Steam Saw Mill Department.	
		Treasury Department.	
		Sudder Audit Department.	
		Standard Computing Department.	
		Guards.	
Sub-Deputy Opium Agent.	Sub Deputy Agent's Establishment.	English Department.	
		Vernacular ,,	
		Kotee Establishment (each to be distinctly shewn).	
		Assistant's Establishment (each to be distinctly shewn).	
Commissioner ...	Commissioner ..	English Department .	Clerks and servants.
		Vernacular ,,	Sheristadar, Peshkar, Record-keeper and Mohurirs.
		Provincial Establishment.	Education and Local Fund Clerks and servants.
		Establishment for the general management of Wards' estates.	Clerks and servants for the general management of Wards' estates.
District or Additional Judge.	Law Officers ...	Establishment ...	Government Pleaders and their establishment.
	Judge's or Additional Judge's Court.	English Department ..,	Clerks and servants.
		Vernacular ,, ...	Sheristadar, Peshkar, Record-keeper, and Mohurirs.
		Translators ...	Translator.
		Civil Court Ameens ...	Civil Court Ameens.
		Process Establishment	Nazir, Naib-Nazir, writer and peons.

Sections of Establishments—(continued.)

Drawing Officer.	Department or Office.	Sections into which each bill should be divided.	What should be included in each section.
District or Sub-Judge.	Sub-Judge's Establishment (each to be distinctly shewn with the name of the Sub-Judge).	Establishment ...	Sheristadar, Clerks, Mohurirs and peons.
		Process Establishment	Nazir and Runners.
District Judge or Moonsiff.	Moonsiff's Establishment (each to be distinctly shewn with the name of the Moonsiff.)	Establishment ...	Sheristadar and Mohurirs.
		Process Establishment	Nazir, Naib-Nazir and runners.
Judge, Small Cause Court.	Small Cause Court ...	Clerks and servants ...	Clerks and servants.
		Sale Ameens.	
		Process Establishment	Nazir and runners.
Magistrate or Deputy Commissioner.	Criminal Court ...	English Department ...	Clerks and servants.
		Vernacular Department	Sheristadar, Record-keeper, and Mohurirs.
		Honorary Magistrate's Establishment.	
		Process Establishment	Runners.
	Circuit House ...	Establishment.	
	Hajut ...	Ditto.	
	Pounds ...	Ditto ...	Mohurir and pound-keepers.
Magistrate or Chaplain.	Church ...	Ditto ...	Clerk, chowkeedar, sweeper, &c.
	Cemetery ...	Ditto ...	Burial ground chowkeedars and mallies.
Superintendent of Jail.	Jail ...	Jailors, Assistant Jailors, Compounders, &c.	
		Warder Establishment.	
		Servants.	
		N. B.—Pay and allowances of Civil Hospital Assistant to be drawn in a separate bill.	
Officer in charge of Lock-up.	Lock-up or subsidiary jail.	Warder Establishment.	
Registrar or Sub-Registrar.	Registration ...	Registrar's Establishment.	Clerks, Mohurirs and servants.
		Sub-Registrar's Establishment (each to be separately shewn).	Ditto.
District Superintendent of Police	District Executive Police.	Office Establishment ...	Clerks, Mohurirs and servants.
		Hospital establishment (Pay and allowance of Hospital Assistant to be drawn in a separate bill).	
		Inspectors ...	Inspectors of all grades.
		Sub-Inspectors	Sub-Inspectors of all grades.
		European Constables.	

Sections of Establishments—(concluded.)

Drawing Officer.	Department or Office.	Sections into which each bill should be divided.	What should be included in each section.
District Superintendent of Police.	District Executive Police.	Head Constables ..	Head Constables of all grades.
		Constables ...	Constables of all grades.
		Mounted Constables.	
		Fixed Boat Establishment.	
		Good-conduct money.	
Inspector of Schools.	Inspector of Schools	Clerks and servants ...	Clerks and servants.
Secretary, District School Committee, or Deputy Inspector of Schools.	District School Committee.	Establishment ...	Education Clerk.
		Deputy and Sub-Inspectors. (Gazetted officers are paid on separate bills.)	
Principal ...	College or Collegiate School.	Instructing staff. (Gazetted officers are paid on separate bills.)	
		Clerks and servants.	
		Establishment payable from the Mohsin Fund.	
Head Master ...	Schools, English, Normal or Vernacular.	Same as Collegiate School.	
Civil Surgeon ...	Medical	Compounders and Dressers.	
		Clerks and Servants ...	Clerks and peons.
	Vaccination ...	Inspectors ...	
		Vaccinators and Assistants.	
		Clerks and servants ...	Clerks and peons.
	Medical School ...	Instructive staff ... (Gazetted officers are paid on separate bills.)	Assistant Demonstrator of Anatomy, Assistant Lecturer of Chemistry, Staff Sergeant, &c.
		Clerks and servants ...	Writer, Taxidermist, cutter, farash, peon, sweepers, durwans.
		Native Medical Pupils	Pupils under instruction only.
	Hospital or Dispensary.	Compounders and Dressers.	
		Clerks and servants. ...	
	Native Medical Pupils	.....	Pupils attached to Dispensaries.
	Lunatic Asylum ...	Compounders and Dressers.	
		Overseers and Matrons.	
		Clerks, servants and guards.	Accountant, Clerk, cooks, bhistees, female-keepers, durwans, dhobies, &c.
	Meteorological Department.	Establishment ...	Observers, Assistant Reporters, Clerks, and servants.

APPENDIX B.

Registers of Contingent Charges and the classification thereof.

N. B.—A separate register must be opened for each of the departments, printed in italics, with the detailed headings in column 1, and the charges of each department must be drawn in a separate bill.

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Detailed headings to be opened.	Description of charges to be shewn under each detailed heading.
COLLECTOR OR DEPUTY COMMISSIONER.	
Land Revenue Department.	
Charges for remittance of treasure within the district.	All charges for remittance of treasure within the district (state the date of remittance, the amount remitted, the places to and from which the remittance is made, and the description of money remitted).
	N. B.—For copper coins, see *Charges for remittance of treasure.*
Law charges ...	Fees to pleaders, cost of stamps and other charges in law suits in which Government is a party, except charges connected with pauper suits.
Office or ground rents ...	Ground rent and hire of buildings belonging to private persons, including cesses, rates, and taxes on such ground and buildings if payable by Government. Charges on account of rent must not be paid without the previous sanction of Government, nor rent be paid by one department of Government to another. (Cite the No. and date of Government order in each case.)
Petty construction and repairs.	Charges for construction of buildings costing less than 1,000 rupees, for repairs of fixtures in buildings erected by the Public Works Department, except in the general repair of the buildings and for construction and repairs of temporary buildings.
Compensation for lands taken for public purposes.	Cost of land for Court or Office compound, &c., other than for sites of buildings to be erected by the Public Works Department.

Registers of Contingent Charges and the classification thereof—(continued.)

Detailed headings to be opened.	Description of charges to be shewn under each detailed heading.
COLLECTOR OR DEPUTY COMMISSIONER—continued.	
Land Revenue Department—continued.	
Section-writing ...	Charges for copying manuscript by piece-work (state by whom copied, the number of words copied, the rate at which paid, and the number and date of Government order sanctioning the charge).
Hot-weather charges ...	Tatties and water-pots (allowed in the Behar Province and Chota Nagpore only), punkha-pullers (number, rate, under whom employed, and period to be specified), punkhas, punkha-wheels, punkha-frills, ropes, canes, &c.
Cold-weather charges ...	In Darjeeling only, where fuel and warm clothing are allowed.
Tour charges ...	Hire of draught animals and carts (number, rate, and period to be specified) for conveyance of records and tents, ground clearing, occasional messenger charges, torches and oil, rope for binding, and tent khalasies.
Service telegrams ...	Telegrams sent on public service only.
Other office expenses ...	Allowance of sweepers, cloth for bundles or dusters, oil for lighting Office, Treasury, Treasury guard-room, &c. (number of lights and the places lighted to be specified), superior binding of books for Court library (names of books to be stated), feed of Government cattle, of which the number, species (and height in cases of elephants) to be specified, fodder (articles, quantity, rate, &c., should be specified), and other petty miscellaneous charges of an ordinary nature appertaining to the office, such as conveyance of records to and from subordinate offices, and conveyance of forms, stationery, office furniture, &c., charges, of opening packing cases, &c.
Purchase and repairs of tents.	Tents (state the date on which the old tents displaced by the new ones were purchased) and tent-gear may be taken under tent charges, including repairs of the same.
Purchase and repairs of furniture.	Almirahs, record shelves, other than those payable from the record grant, tables, desks, chairs, clocks, safes, treasure chests, &c., including repairs of the same.

Registers of Contingent Charges and the classification thereof—(continued.)

Detailed headings to be opened.	Description of charges to be shown under each detailed heading.
COLLECTOR OR DEPUTY COMMISSIONER—continued.	
Land Revenue Department—continued.	
Purchase of books ..	Cost of law and other books, maps, publications, &c., other than those printed by Government. *N. B.*—No books can be purchased except under the special sanction of Government in each case.
Subscription to newspapers	Subscription to any newspaper or periodical as sanctioned by Government (cite the number and date of the order).
Other miscellaneous charges	Lanterns, padlocks, scales, letter scales, badges, belts, money-bags, &c., charges for issuing proclamation and all other contingent charges of an extraordinary nature for which no separate heading has been prescribed; purchase money of estates sold for arrears of revenue; charges for advertisement of sale of estates.
Service postage stamps ...	Service postage stamps and payments of postage on bearing letters and parcels.
Charges for the service of Revenue processes :—	
Contingencies ...	All contingent charges of the process-serving establishment, including office expenses, cost of peons, badges, country stationery, postage charges, wages of punkha-pullers, cost of furniture, &c.
Sub-divisional Establishments, i. e., Sub-Deputy Collectors, Canongoes, Chainmen, &c. :—	
Hot-weather charges ...	All contingent charges of the sub-divisional establishment.
Office expenses ...	
Miscellaneous ...	
Service postage stamps ...	
Petty construction and repairs.	

Registers of Contingent Charges and the classification thereof—(continued.)

Detailed headings to be opened.	Description of charges to be shewn under each detailed heading.
COLLECTOR OR DEPUTY COMMISSIONER—continued.	
Revenue Record-Room Charges.	
Remuneration to copyists...	Remuneration to copyists for copying old records, &c.
Contingencies ...	Cost of racks, cloth for bundles, kerosine oil, &c., for the preservation of old records. (The sanction of the Board of Revenue to be cited in each case.)
Charges on account of Government Estates.	
Office and ground-rent ...	All contingent charges in connection with estates of which the proprietary right is vested in Government, and estates in which Government has no proprietary right, but of which the rental belongs for the time to Government. Stamps for koboolyuts to be shewn under Contingencies.
Petty construction and repairs.	
Contingencies ...	
Service postage stamps ...	
Land Registration Charges.	
Contingencies ...	Any contingent charges incurred on account of the Registration Department.
Partition Establishment.	
Contingencies ...	Any contingent charges incurred on account of the Partition Establishment.
Excise Department.	
Rewards.	Rewards to informers and seizing officers in cases of breach of excise law when no fines are realized. In cases of breach of opium law the rewards are taken under Opium.
Office and ground-rent ...	Same as under Land Revenue, except that the sanction of the Board of Revenue is sufficient for such payments. (Cite the No. and date of order in each case.)

Registers of Contingent Charges and the classification thereof—(continued.)

Detailed headings to be opened.	Description of charges to be shewn under each detailed heading.
COLLECTOR OR DEPUTY COMMISSIONER—continued.	
Excise Department. continued.	
Cost of lands	Same as Land Revenue.
Petty construction and repairs.	
Hot weather charges ...	
Tour charges ...	
Other office expenses ...	
Purchase and repairs of tents.	
Purchase and repairs of furniture.	
Service, postage stamps ...	
Other miscellaneous charges	Same as Land Revenue, including charges for conveyance of excise opium; charges for bringing country spirit, &c., found in excess of the quantity shewn in vendor's account.
License Tax Department.	
Office expenses ...	Same as Land Revenue.
Miscellaneous ...	
Service postage stamps ...	
Customs Department.	
Cost of land	Same as Land Revenue.
Office and ground-rent ...	
Petty construction and repairs.	
Hot weather charges ...	
Tour charges ...	
Service telegrams ...	

Registers of Contingent Charges and the classification thereof—(continued.)

Detailed headings to be opened	Description of charges to be shewn under each detailed heading
COLLECTOR OR DEPUTY COMMISSIONER—continued.	
Customs Department—continued.	
Other office expenses ...	Same as Land Revenue.
Purchase and repairs of tents.	
Purchase and repairs of furniture.	
Purchase of books	
Other miscellaneous charges	
Inland Customs Department, Behar.	
Hot weather charges. ...	Same as Land Revenue.
Tour charges ...	
Other office expenses ...	
Purchase and repairs of tents	
Purchase and repairs of furniture.	
Other miscellaneous charges	
Service postage stamps ...	
Salt Department.	
Hot weather charges ...	Same as Land Revenue.
Tour charges ..	
Other office expenses ...	
Purchase and repairs of tents.	
Purchase and repairs of furniture.	

Registers of Contingent Charges and the classification thereof—(continued.)

Detailed headings to be opened.	Description of charges to be shewn under each detailed heading.
COLLECTOR OR DEPUTY COMMISSIONER—continued.	
Salt Department—continued.	
Other miscellaneous charges	Same as Land Revenue.
Office and ground-rent ...	
Rewards to informers ...	
Petty construction and repairs.	
Service postage stamps ...	
Miscellaneous ...	
Wards Department.	
Contingencies ...	Contingent charges, including cost of stationery.
Postage stamps ...	Cost of postage stamps on correspondence relating to estates under the management of the Court of Wards.
Stamp Department.	
Other office expenses ...	Charges for opening packing cases, and other petty charges.
Purchase and repair of furniture.	Cost of almirahs, chests, &c., for keeping stamps of all kinds, including repairs of the same.
Other miscellaneous charges	Charges for conveyance of stamps, including postage and telegraph stamps and plain paper used for court-fees stamps.
Pauper Suits.	
Fees to pleaders in pauper suits.	Fees to pleaders and other charges for recovery of court fees in pauper suits, including the percentage and rewards paid for the recovery of such fees.

Registers of Contingent Charges and the classification thereof—(continued.)

Detailed headings to be opened.	Description of charges to be shown under each detailed heading.
COLLECTOR OR DEPUTY COMMISSIONER—continued.	
Remittance of Treasure beyond the District.	
Charge for remittance of treasure.	Charges for remittance of treasure from one District Treasury to another, including Post Office charges and registration fees for despatching currency notes, charges for packing, opening, and conveying gold and silver coins, travelling expenses of potdars (state the rate and the period for which paid) accompanying remittances, *i. e.*, all charges on account of the remittance till it is included in the Cash Balance of the Treasury. (Date of remittance, amount and description of money remitted and the treasury to which remitted to be stated.) *N. B.*—Charges on account of copper coins within or without the district are *Mint charges*, and therefore should be drawn in separate bills.
Rates and Taxes.	
Municipal rates and taxes on Government buildings	Cesses, rates and taxes on all Government lands, and buildings, other than those belonging to the Postal, Telegraph, and Irrigation Department, or to District Road Fund. (The building and the period for which paid to be stated.)
Stationery and Printing.	
Country stationery ...	Cost of stationery locally purchased, including charges for ordinary binding of office books, registers, &c. Bills admitted without countersignature, as each officer has a monthly fixed allowance from which charges for the following articles must be met:—Glue, paste, thread, talc for native colours, lac for sealing, country pens, country envelopes, repairing scissors, &c., pins and needles, twine, sand, pounce, sand pots, pounce bags, vinegar, oil for stamps, oil for stamping and sharpening knives, stamping inkstand, stamping ink, country ink, country paper of all kinds. But the purchase, out of the allowance, of peon books, ink and pencil erasers, ink glasses, ink of various colours, pens, writing pads, gum bottles, &c., is strictly prohibited.
Printing at private Presses	All charges for printing at private Presses, which must not be incurred without the sanction of Government.

Registers of Contingent Charges and the classification thereof—(continued.)

Detailed headings to be opened.	Description of charges to be shown under each detailed heading
COMMISSIONER.	
General Department.	
Office and ground-rent ..	Same as Land Revenue.
Petty construction and repairs.	
Section-writing ...	
Hot weather charges ..	
Tour charges . ..	
Service telegrams ...	
Other office expenses ..	
Purchase and repairs of tents	
Purchase and repairs of furniture.	
Purchase of books ..	
Subscription to newspapers	
Other miscellaneous charges	
Service postage stamps ...	
Provincial Establishment.	
Office expenses ...	
Miscellaneous ..	
Stationery and Printing.	
Printing at private Presses	
Country stationery ..	
Wards Department.	
Contingencies ..	
Postage stamps	

Registers of Contingent Charges and the classification thereof—(continued.)

Detailed headings to be opened.	Description of charges to be shewn under each detailed heading.
MAGISTRATE OR DEPUTY COMMISSIONER.	
Fees to pleaders in Criminal cases ...	Fees to pleaders in criminal cases. The pleaders' bills for such fees should be countersigned by the Remembrancer for Legal Affairs before payment.
Criminal Department.	
Office and ground-rent ...	Same as Land Revenue.
Petty construction and repairs.	
Diet and Road money to witnesses.	Diet and travelling expenses of all witnesses, including Government servants attending Criminal Courts. In cases of Government servants, state names, designation, rate, and distance travelled. For rules, see B. G. Circular No. 24, dated 12th April 1877.
Process fees advanced under B. G. Circular No 48, dated 27th October 1874.	Process fees paid in cases in which the complainants are paupers and the amount is irrecoverable.
Section-writing ...	Same as Land Revenue.
Hot weather charges ...	
Cold weather charges ...	
Tour charges ...	
Service telegrams ...	
Other office expenses ...	
Purchase and repairs of tents.	
Purchase and repairs of furniture.	
Purchase of books	
Subscription to newspapers	

Registers of Contingent Charges and the classification thereof—(continued.)

Detailed headings to be opened.	Description of charges to be shewn under each detailed heading.
MAGISTRATE OR DEPUTY COMMISSIONER—continued.	
Criminal Department—continued.	
Other miscellaneous charges	Lanterns, padlocks, letter scales, badges, belts, &c., charges for execution of prisoners, whipping materials, triangles, &c.; diet and hospital expenses for treatment of wounded persons, connected with criminal cases; conveyance of dead bodies brought for *post mortem* examination, cost of sending to their homes; lunatics discharged from Asylums; contingent charges of Magistrate's hajuts, excepting expenses for dieting prisoners therein and other contingent charges of an extraordinary nature for which no separate heading has been prescribed.
Service telegrams ...	Same as Land Revenue.
Service of Criminal Processes.	
Contingencies ...	
Pounds.	
Contingencies and miscellaneous.	Cost of stationery and other expenses.
Petty construction and repairs.	Charges for construction and repairs of pounds.
Circuit House.	
Purchase and repairs of furniture.	
Weeding and clearing garden.	
Petty construction and repairs.	
Ground-rent	
Other miscellaneous charges	
Ecclesiastical.	
Charges for clearing burial ground.	

Registers of Contingent Charges and the classification thereof—(continued.)

Detailed headings to be opened.	Description of charges to be shewn under each detailed heading.
MAGISTRATE OR DEPUTY. COMMISSIONER—continued.	
Stationery and Printing.	
Country stationery ...	Same as Land Revenue.
Printing at private Presses	
Miscellaneous Charges.	
Maintenance of strangers and indigent persons.	
Diet to insane persons ...	
Support of pilgrims ...	
Burial of paupers ...	Charges for burying and burning of dead bodies.
Charges on account of shipwrecked mariners.	Charges for supporting shipwrecked native crews of vessels under British colors.
Rewards for destruction of wild animals.	Rewards for killing tigers, leopards, bears, hyenas, rhinoceros, buffaloes, wolves, alligators, &c. (Number, kind, and rate to be stated.)
Rewards for destruction of venomous snakes.	Rewards for killing cobras, keraits and daboias. (Number, kind, and rate to be stated.)
Subsistence allowance to European vagrants.	
Charges for deporting vagrants.	
Khorassin and other vagrants.	
Miscellaneous ...	Sasseram Bath establishment, Demagiri Bazar establishment in Chittagong, and charges for which special headings have not been provided.
Ferries.	
Contingencies ...	
Maintenance of ferries ...	
Petty construction and repairs.	

Registers of Contingent Charges and the classification thereof—(continued.)

Detailed headings to be opened.	Description of charges to be shown under each detailed heading.
DISTRICT JUDGE.	
Civil Courts.	
Office and ground-rent ...	Same as Land Revenue.
Petty construction and repairs.	
Diet and travelling expenses to witnesses.	Same as under the Magistrate.
Cost of land ...	Same as Land Revenue.
Hot weather charges ...	
Tour charges ...	
Service telegrams ...	
Other office expenses ...	
Purchase and repairs of tents.	
Purchase and repairs of furniture.	
Purchase of books ...	
Subscription to newspapers	
Other miscellaneous charges	Lanterns, padlocks, letter scales, seals, badges, belts, &c., charges for serving processes of the High Court, and other contingent charges of an extraordinary nature for which no separate heading has been prescribed.
Service postage stamps ...	Same as Land Revenue.
Service of Processes :—	
Contingencies ...	
Pleadership Examinations:—	
Contingencies for conducting examination.	Purchase of stationery and other charges for the examination.

Registers of Contingent Charges and the classification thereof—(continued.)

Detailed headings to be opened.	Description of charges to be shewn under each detailed heading.
DISTRICT JUDGE—continued.	
Printing and Stationery.	
Printing at private Presses	Same as Land Revenue.
Country stationery ...	
JUDGE, SMALL CAUSE COURT.	
Court.	
Office and ground-rent ...	Same as Land Revenue.
Petty construction and repairs.	
Hot weather charges ...	
Service telegrams ...	
Tour charges ...	
Other office expenses ...	
Purchase and repairs of tents.	
Purchase and repairs of furniture.	
Purchase of books ...	
Subscription to newspapers	
Other miscellaneous charges	
Service postage stamps ...	
Process-serving Establishment:—	
Contingencies ...	
Printing and Stationery.	
Printing at private Presses	
Country stationery ...	

Registers of Contingent Charges and the classification thereof—(continued.)

Detailed headings to be opened.	Description of charges to be shown under each detailed heading.
SUPERINTENDENT OF JAIL.	
Jail.	
Purchase of reserve stores of grain.	Stores of grain purchased under special sanction of Government. (Cite No. and date of order.)
Rations	Diet of prisoners, including charges connected with their sustenance, such as the cost of fuel, cooking utensils, &c. *Note.*—The word "prisoners" includes revenue, excise and opium defaulters in jail.
Clothing and bedding ...	Clothing and bedding supplied to prisoners, with the exception of those purchased solely for hospital use.
Petty construction and repairs.	Same as Land Revenue.
Hospital charges ...	All diet of prisoners in hospital, including extra expenses incurred for sick diet, cost of bazar medicines, and articles required for hospital, also clothing and furniture for use, especially in hospital.
Cost of land	Same as Land Revenue.
Moving prisoners ...	Charges for transferring prisoners from one jail to another or from the subsidiary to the district jail.
Tread-mills, cranks, &c. ...	Purchase, conveyance, &c., of tread-mills, cranks, &c.
Office and ground-rent ...	Same as Land Revenue.
Service telegrams ...	Same as Land Revenue.
Other office expenses ...	Cost of stationery and other office expenses.
Purchase and repairs of furniture.	Same as Land Revenue.
Purchase of books ...	Same as Land Revenue.
Other miscellaneous charges	Lanterns, padlocks, scales, badges, belts, diet of defendants in the custody of police, cooking utensils, keep of prisoners' children, reward for apprehension of escaped prisoners, burning or burying of deceased prisoners, purchase and repairs of fetters, fettering prisoners, razors and gaiters, &c., gratuity to released prisoners (paragraphs 356, 432 of Jail Code) diet-money, railway-fare, or boat-hire (paragraphs 514, Jail Code), maintenance (paragraph 515, Jail Code), or clothing on release (paragraph 523, Jail Code).

Registers of Contingent Charges and the classification thereof—(continued.)

Detailed headings to be opened.	Description of charges to be shewn under each detailed heading.
SUPERINTENDENT OF JAIL—continued.	
Jail—continued.	
Service postage stamps ...	Same as Land Revenue.
Jail Manufacture.	*N. B.*—Subsidiary Jail charges should be drawn in separate bills.
Purchase of raw materials and stores.	Purchase of raw materials and stores for manufacture.
Rents and compensation of lands.	Rent and compensation of lands for jail garden.
Tools and plant ...	Purchase of any implement, tools, &c., for manufacture.
REGISTRAR *or* SUB-REGISTRAR.	
Registration Department.	
Office and house-rent ...	Same as Land Revenue.
Petty construction and repairs.	
Section-writing ...	Same as Land Revenue, but the sanction of the Inspector General, Registration Department, is sufficient and paid on bills countersigned by him.
Hot weather charges ...	Same as Land Revenue, excepting that the cost of country stationery should be classified as office expenses.
Tour charges	
Other office expenses ...	
Purchase and repairs of tents.	
Purchase and repairs of furniture.	
Other miscellaneous charges	
Service postage stamps ...	
Purchase of Publications.	
Cost of books under Act XXV of 1867.	Books and publications purchased under Act XXV of 1867.

Registers of Contingent Charges and the classification thereof—(continued.)

Detailed headings to be opened.	Description of charges to be shown under each detailed heading.
DISTRICT SUPERINTENDENT OF POLICE.	
Executive Police.	
Purchase and repairs of arms.	Purchase and petty repairs of arms.
Purchase and repairs of accoutrements.	Purchase and repairs of accoutrements.
Purchase of clothing ...	Cost of clothing, refunds of clothing money to men discharged, cash payments to men who do not require clothing.
Compensation for lands taken for Police buildings.	Same as Land Revenue.
Boats, elephants and mules	Boat establishment (number, rate and period to be specified), feed (articles, quantity and rate to be specified) and keep or hire of elephants (number and height to be specified), feed of Government cattle (number, species, &c., to be specified) purchase and repairs of boats, and stores.
Petty repairs up to Rs. 1,000. Petty construction up to Rs. 1,000.	Same as Land Revenue.
Rewards to informers ...	Rewards for apprehension of criminals and for intelligence leading to the discovery of crimes, whether paid to police officers or others; also rewards to police officers for good conduct displayed in the prosecution of enquiries, or the apprehension of offenders, except rewards paid for the apprehension of prisoners escaping from jails, in which case the amounts should be drawn in the jail bills. Rewards up to Rs. 50 in each case can be offered by the District Superintendent of Police, from Rs. 50 to Rs. 200 by the Magistrate, and from Rs. 200 to Rs. 500 by the Commissioner or by the Inspector General of Police. When larger rewards than what the District Superintendent can sanction are paid, cite the Police Gazette in which they are notified.
Rents	Same as Land Revenue.
Oil for lighting station houses.	

Registers of Contingent Charges and the classification thereof—(continued.)

Detailed headings to be opened.	Description of charges to be shewn under each detailed heading.
DISTRICT SUPDT. OF POLICE—continued.	
Executive Police—continued.	
Hot weather charges ...	Same as Land Revenue, excepting that the cost of stationery should be classified as office expenses.
Tour charges	
Service telegrams ...	
Other office expenses ...	
Purchase and repairs of tents.	
Purchase and repairs of furniture.	
Purchase of books ...	
Subscription to newspapers	
Other miscellaneous charges	Lanterns, padlocks, scales, hand cuffs, escorts, diet, blankets, &c., of approvers; and bazar medicines.
Service postage stamps ...	Same as Land Revenue.
Special Police.	
Office expenses and miscellaneous.	Contingent charges of the Special Police under sections 13, 14 and 15 of Act V of 1861.
PRINCIPAL OF COLLEGE *or* HEAD MASTER OF SCHOOL.	
School or College.	
Hot weather charges ...	Same as Land Revenue, excepting that the cost of English and country stationery should be classified as office expenses, and that European and American publications can be purchased from the School Book Society.
Other office expenses ...	
Purchase and repairs of furniture.	
Subscription to newspapers	
Other miscellaneous charges	
House-rent ...	
Library allowances ...	
Service postage stamps ...	
Prizes ...	
Printing.	
Printing at private Presses	

Registers of Contingent Charges and the classification thereof—(concluded.)

Detailed headings to be opened.	Description of charges to be shewn under each detailed heading.
CIVIL SURGEON.	
Medical or Vaccine Department.	
Country medicines ...	Bazar medicines purchased by Civil Surgeons of Dacca and Patna.
Hot or cold weather charges	Same as Land Revenue.
Other office expenses ...	
Purchase and repairs of furniture.	
Other miscellaneous charges	
Service postage stamps ...	
Diet of patients, clothing, &c.	Diet and clothing of in-door patients.
Hospital or Lunatic Asylum.	
Country medicines ...	Same as above.
Rents of buildings ...	
Petty construction and repairs	
Cost of land ...	
Hot weather charges ...	
Other office expenses ...	
Purchase and repairs of furniture.	
Other miscellaneous charges	
Purchase of raw materials for the Lunatic Asylum.	
Service postage stamps ...	

APPENDIX C.

Statement shewing by whom the bills of the Education Department should be signed and countersigned.

Nature of charge.	Bill to be drawn by	To be countersigned before payment of the bill by
I.—Direction.		
Pay of Director	Director of Public Instruction.	None.
Head Assistant		
Travelling charges		
Establishment		
Contingencies		
District School Committee.		
Pay of Clerk	Magistrate or Secretary of the District School Committee.	None.
Contingencies		Circle Inspector.
II.—Inspection.		
(a) Inspectors and Assistant Inspectors—		
Pay	Inspector or Assistant Inspector.	None.
Establishment		
Travelling charges		Director of Public Instruction.
Contingencies		
(b) Pay of Deputy Inspectors, Sub-Inspectors, and Establishment	Deputy Inspector.	None.
Travelling allowance		
Contingencies (1)		Circle Inspector.
III.—Colleges and Collegiate Schools.		
Salaries of Officers	Officers themselves ...	None.
Salaries of Teachers (except of the first four grades) and Establishment.	Principal of the College.	None.
Contingencies		
Library and Prize Allowances ...		Director of Public Instruction.
IV.—Colleges—Special—Engineering.		
(Same as Colleges and Collegiate Schools.)		
V.—High Schools.		
(Same as Colleges and Collegiate Schools.)		

(1) Rs. 100 a year allowed in each district for contingencies of the Deputy Inspector and his subordinate Sub-Inspectors.

Statement shewing by whom the bills of the Education Department should be signed and countersigned—(concluded.)

Nature of charge.	Bill to be drawn by	To be countersigned before payment of the bill by
VI.—District or Zillah Schools.		
Pay of Teachers and Establishment ...	Head Master of Schools.	None.
Contingencies		Circle Inspector.
Library and Prize Allowances ...		
VII.—Madrissahs. (1)	.....	.....
VIII.—Normal Schools.		
Pay of Establishment	Head Master of Schools.	None.
Contingencies		Circle Inspector.
IX.—Technical Schools.		
(Same as Normal Schools.)		
X.—Vernacular Schools.		
Pay of Teachers	Head Master of Schools.	Circle Inspector.
Contingencies		
XI.—Grant-in-aid Schools.	Secretary of each School.	Circle Inspector.
XII.—Circle Fuhd Schools (2) ...	Deputy Inspectors or Sub-Inspectors of Schools.	
XIII.—Primary Schools		Magistrate.
XV.—Examinations.		
(a) Normal Schools	Circle Inspector.	Director of Public Instruction.
(b) Vernacular and Minor Scholarships ...		
(c) Survey and other special Examinations		
XVI.—Scholarships.		
Senior and Junior	Principals of Colleges or Head Masters of High Schools.	None.
Middle English	Head Master or Secretary to School.	Circle Inspector.
Middle Vernacular		
Lower Vernacular		
Primary ...		

(1) In Calcutta to be treated like Colleges and Collegiate Schools, and at other Stations like District and Zillah Schools.

(2) The Pay Bills of these schools should be treated in regard to Leave Statement, Service Book &c., like other Establishment Bills.

APPENDIX D.

List of Local Funds.

Name of Fund.	Drawn on by Bill or Cheque.	Bills or Cheques to be signed by
CLASS I.—Funds of which the transactions are confined to one district—		
1. District Road Fund* (one for each district.)	C	Vice-Chairman, and, if for Rs. 100 and over, Chairman also.
2. District Post Fund (one for each district)	B	Magistrate.
3. Government Estates Improvement Fund (one for each district.)	B	Magistrate or Collector.
4. Municipal Funds (one for each Municipality or Union.)	C	Chairman or Vice-Chairman, and, if over Rs. 500 in a first class and Rs. 200 in a second class Municipality, by both of them, or by one of them and another Commissioner.
5. Cantonment Funds (one for each Cantonment.	B	Cantonment Magistrate and Commanding Officer.
6. Hospital Port Dues (Accountant General.)	B	
7. Hindu College (Accountant General). .	B	
8. Mozufferpore School Fund (Mozufferpore.)	B	School charges by the Head Master. Rest by the Collector.
9. Behari Lall Mukharjee's Endowment (Hooghly.)	C	Collector of Hooghly.
10. Prossonath Ray Fund (Rajshahye.) :	C	Secretary and two members of Committee.
11. Mirza Mahomed Hoseyn's Endowment (Purneah.)	B	Secretary and Collector of Purneah.
12. Annachattra Fund (Cuttack) ...	C	Secretary of Committee.
13. Balasore Pilgrim Hospital (Balasore)	B	Civil Surgeon, Balasore.
14. Shah Bunwari Lall's Endowment (Sarun.)	C	Chairman or Vice-Chairman of Chupra Municipality.
15. Chupra Dispensary (Sarun) ...	C	Chairman or Vice-Chairman of Chupra Municipality.
16. Chinsura Poor Fund (Hooghly) ...	C	Local Agents, *i. e.*, Collector and Joint Magistrate of Hooghly.
17. Chooni Lall Seal's Endowment (Accountant General.)	C	
18. Mitford Hospital (Dacca)	C	Superintendent of Mitford Hospital.
19. Prince Gholam Mahomed's Medical College Fund (Accountant General)	C	Principal, Medical College.
20. Prince Gholam Mahomed's Charity (24-Pergunnahs.)	C	Collector of 24-Pergunnahs.
21. Prince Gholam Mahomed's Dispensary (24-Pergunnahs.)	C	Under Dispensary Rules.
22. Mozufferpore Dispensary (Mozufferpore)	C	Civil Surgeon, Mozufferpore.
23. Darjiling Improvement Fund (Darjiling)	B	Deputy Commissioner, Darjiling.
24. Town Improvement Fund (Furreedpore.)	B	Magistrate of Furreedpore or Sub-Divisional Officer, Goalundo.
25. Town Improvement Fund (Pooree) ...	B	Magistrate of Pooree.
26. Wahabi Fund (Patna)	C	Collector of Patna.
27. Prince of Wales' Reception Fund (Patna.)	C	Commissioner of Patna.
28. Railway Police Clothing (Accountant General.)	B	
CLASS II.—Funds of which transactions occur in more than one district—		
1. Inland Labour Transport	B	... ...
2. Balasore Port Fund	C	Collector of Balasore.
3. Cuttack and Pooree Ports... ..	C	Collector of Cuttack, or of Pooree.
4. Chittagong Port Fund	B	Conservator of Port of Chittagong.
5. Doorga Churn Laha's Endowment (Accountant General.)	B	By rules of Education Department.
6. Vizianagram Scholarship (a) ...	B	Ditto ditto.

* In three districts where the Act is not in force, this is called "District Road Account."

List of Local Funds—concluded.

Name of Fund.	Drawn on by Bill or Cheque.	Bills or Cheques to be signed by
CLASS II—*concluded.*		
7. Pilgrim Lodging House (Pooree, Gya, and Doomka.)	B	Magistrate.
8. Bengal Famine Relief (*a*) ...	B	Magistrate, or other Officer specially authorized.
9. Zoological Gardens	B	Secretary.
10. Mohsin Endowment (*a*)	B	.....
11. Trust Interest (*a*)	C	Accountant General.
12. Litigation (*a*)...	C	Legal Remembrancer.
13. Wards' Institution, Calcutta (*a*) ...	C	Secretary, Board of Revenue.

APPENDIX E.

List of Sanctioned Inter-district Distances in Bengal.

I.—*East Indian Railway and Connections.*

	Sahibgunge.	Ranigunge.	Rajmehal.	Nalhatti.	Monghyr.	Howrah.	Hooghly.	Giridi.	Cynthia.	Barrakar.	Burdwan.	Bhagulpore.	Barrh Ghat.	Bankipore.	Boidyanath.
Arrah ...	214	247	245	288	141	368	344	209	314	235	301	168	73	31	168
Boidyanath ...	169	80	200	196	96	201	177	41	170	68	134	123	101	137	
Bankipore ...	184	217	15	258	111	338	314	179	284	205	271	138	42		
Barrh Ghât ...	148	181	79	222	75	302	278	143	248	169	235	102			
Bhagulpore ...	46	203	77	120	39	265	241	164	146	191	198				
Burdwan ...	152	54	135	78	230	67	43	139	52	76					
Barrakar ...	212	22	195	138	154	143	119	73	112						
Cynthia ...	100	90	83	26	185	119	95	175							
Giridi ...	210	85	241	201	137	206	182								
Hooghly ...	195	97	178	121	273	24									
Howrah ...	219	121	202	145	297										
Monghyr ...	85	176	116	159											
Nalhatti ...	74	116	57												
Rajmehal ...	31	173													
Ranigunge ...	190														

Gya State Railway.

	Gya.
Bankipore	57

Nalhatti State Railway.

	Azimgunge.
Nalhatti	27

Tirhoot State Railway.

	Mozufferpore.	Durbhunga.
Ganges Bank	59*	50*
Durbhunga	55	...

* Ferry from Barrh Ghât on East Indian Railway to Ganges Bank.

N. B.—The crossing from East Indian Railway to Eastern Bengal Railway is between Hooghly Station on East Indian Railway, and Naihatti on Eastern Bengal Railway, 3 miles.

II.—*Eastern Bengal Railway and Connect*

	Sealdah.	Porada.	Naihatti.	Kooshtea.	Goalundo.	Coomercally.	*Northern Bengal State Railway.*							
							Saraghât.	Rungpore.	Porada.	Nattore.	Kaunia.	Julpigoree.	Chytanagram.	
Bugeolah ...	58	45	34	54	94	60								
Coomercally ...	117	14	93	15	35								119	Julpigoree.
Goalundo ...	152	49	128	49								96	91	Kaunia.
Kooshtea ...	112	9	88								120	149	30	Nattore.
Naihatti ...	24	79								37	157	186	67	Porada.
Porada ...	103								147	110	11	85	80	Rungpore.
								134	13	24	144	173	54	Saraghât.
							196	108	209	172	118	23	142	Silligori.

Steam ferry from Damukdea, to Saraghât, Northern Bengal State Railway; distance not included in the above.

III.—List of District Stations reachable by Railway.

Name.	Distance from Railway Station.	Miles.	Remarks.
Bancoorah ...	Raneegunge ...	30	
Beerbhoom ...	Cynthia ...	11	
Bhagulpore ...	Bhagulpore ...	0	
Bograh ...	Chytanagram ...	29	
Burdwan ...	Burdwan ...	0	
Chumparun ...	Mozufferpore ...	52	
Cooch Behar ...	Huldibary ...	44	
Dacca ...	Goalundo ...	107 Dry season 34 Rainy ,,	By steamer.
Darjeeling ...	Silligori ...	52	
Dinagepore ...	Parbuttypore ...	19	
Dinapore ...	Dinapore ...	4	
Durbhunga ...	Durbhunga ...	0	
Furreedpore ...	Goalundo ...	24	
Gya ...	Gya ...	0	
Hazareebagh ...	Giridhi ...	76	
Hooghly ...	Hooghly ...	0	
Howrah ...	Howrah ...	0	
Jessore ...	Chogdah ...	48	
Julpigoree ...	Julpigoree ...	0	
Maldah ...	Rajmehal ...	24	
Manbhoom ...	Burrakur ...	46	
Monghyr ...	Monghyr ...	0	
Moorshedabad (Berhampore) ...	Azimgunge ...	12	
Mozufferpore ...	Mozufferpore ...	0	
Nuddea (Krishnagur)	Bugoolah ...	12	
Patna ...	Bankipore ...	1	
Pubna ...	Kooshtea ...	12	
Purneah ...	Sahibgunge ...	...	Sahibgunge to Caragolah by river steamer, thence by road, 28 miles.
Rajshahye ...	Nattore ...	28	
Rungpore ...	Rungpore ...	0	
Sarun ...	Arrah ...	18	
Shahabad (Arrah) ...	Arrah ...	0	
Southal Pergunnahs—			
Doomka ...	Cynthia ...	42	
Ditto ...	Boidyanath ...	45	
Rajmehal ...	Rajmehal ...	0	
Deogurh ...	Boidyanath ...	3	
24-Pergunnahs ...	Howrah, Sealdah ...	4	

IV.—Stations not reachable by Railway.

Station.	Distance from.	Miles.	Remarks.
Backergunge ...	Calcutta ...	387	River steamer.
Balasore ...	Ditto ...	...	To Chandbally by sea steamer 210 miles, and thence 75 miles.
Chittagong ...	Ditto ...	376	Sea steamer.
Chittagong Hill Tracts	Chittagong ...	65	By boat or steamer.
Cuttack ...	Calcutta ...	...	To False Point by steamer 216 miles, and thence to Cuttack by river and canal 84 miles.
Lohardugga ...	Hazareebagh ... Manbhoom ...	58 77	By road.
Midnapore ...	Calcutta ...	72	River, canal, and road.
Mymensingh ...	Dacca ...	96	By boat.
Noakholly ...	Tipperah ... Backergunge ...	63 45	River and road. By boat.
Pooree ...	Cuttack ...	53	By road.
Singbhoom ...	Manbhoom ... Lohardugga ...	69 77	By road.
Tipperah ...	Dacca ...	62	River.

V.—Routes between adjacent Stations not involving Railway.

Name.		Distance in miles.			Remarks.
Arrah	...	Chumparun	...	86	By road.
Do.	...	Chupra	...	18	
Backergunge	...	Jessore	...	152	*Vid* Patuakhally.
Balasore	...	Cuttack	...	103	By road.
Do.	...	Midnapore	...	76	*Vid* Jellasore.
Bancoorah	...	Manbhoom	...	51	
Do.	...	Midnapore	...	66	
Do.	...	Singbhoom	...	96	
Beerbhoom	...	Doomka	...	31	
Bogra	...	Mymensingh	...	78	*Vid* Jamalpore.
Do.	...	Rungpore	...	68	
Chittagong	...	Noakholly	...	87	
Do.	...	Tipperah	...	95	
Chumparun	...	Chupra	...	68	
Darjeeling	...	Purneah	...	145	*Vid* Kissengunge.
Furreedpore	...	Jessore	...	59	
Gya	...	Hazareebagh	...	78	*Vid* Burhee.
Hazareebagh	...	Lohardugga	...	58	
Julpigooree	...	Purneah	...	106	*Vid* Kissengunge.
Maldah	...	Rajshahye	...	67	*Vid* Shibgunj.
Manbhoom	...	Midnapore	...	117	*Vid* Bancoorah.
Do.	...	Singbhoom	...	69	
Moorshedabad	...	Rajshahye	...	29	
Noakholly	...	Tipperah	...	63	*Vid* Dewangunge.
Pubna	...	Rajshahye	...	60	

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